1944

Annual Report

ASHLAND

New Hampshire

YEAR ENDING

December 31, 1944

NEW HAMPSHIRE
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ANNUAL REPORT

OF THE

OFFICERS

OF THE

Town of Ashland, N. H.

YEAR ENDING

December 31, 1944

THE RECORD PRINT
Plymouth, N. H.
1945

N
352.07
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1944 (Dec.)

TOWN OFFICERS

Selectmen—William F. Timlin, Charles N. Swayne, Colby R. Lyford

Town Treasurer—Max Weisberg

Town Clerk—Lillian M. Young

Tax Collector—Edwin C. Yeaton

Overseer of the Poor—Edwin C. Yeaton

Janitor of Town Hall—Arthur M. Landroche

Highway Agent—Edwin C. Roby

Police—Philip I. Morton, Chief; Rodger J. McGlone

Fire Wards—Leon A. Cooley, Chester J. Stairs

Superintendent of Water Works—Charles N. Flanders

Auditors—Dona E. Guyotte, Bert Martin, Charles Calley

Library Trustees—Alice K. Simons, Harry R. Spaulding, Pauline L. Packard

Supervisors of Check List—Harry R. Spaulding, Albion Kahler, Colby R. Lyford, Hiram Gingras

Town Trustees—Walter B. Brown, Albion Kahler, Thomas Pryor

Moderator—Thomas Pryor

Representative to General Court—William A. Brown

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Ashland in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Town Hall in said Ashland on Tuesday, the 13th day of March, next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To see how much money the Town will vote to raise and appropriate for the Fire Department, including the services of the firemen and the expenses of the Fire Alarm System.

4. To see how much money the Town will vote to raise and appropriate for the laying out, building and repairing of Highways and Bridges for the ensuing year.

5. To see if the Town will vote to raise the sum of $ 2,500.00 for Road Equipment.

6. To see how much money the Town will vote to raise and appropriate for Town Road Aid in conjunction with the State.

7. To see how much money the Town will vote to raise and appropriate for the increase and support of the Town Library.

8. To see how much money the Town will vote to raise and appropriate for the support of the Welfare Department including Town Poor.

9. To see how much money the Town will vote to raise and appropriate for the support of the Plymouth Hospital.

10. To see how much money the Town will vote to raise and appropriate for the District Nurse Association.

11. To see how much money the Town will vote to raise and appropriate for the Observance of Memorial Day.

12. To see if the Town will vote to raise and appropriate the sum of $ 5,000.00 to be held in reserve as heretofore for the purpose of erecting a School Assembly Building.

13. To see if the Town will vote to authorize and empower the Selectmen to borrow money in anticipation of taxes and that the note or notes evidencing such borrowing be payable one year and from the taxes of the current year.

14. To see if the Town will vote to raise and appropriate the sum of $ 500.00 for repair to Sidewalks.

15. To see if the Town will vote to raise and appropriate the sum of $ 200.00 for the purpose of preserving shade trees on town streets.

16. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting and to make an appropriation to cover the expense of such audit.

17. To see whether or not the Town will vote to place the Highway Department under jurisdiction of Selectmen.

18. To see if the Town will vote to discontinue the Brogan Road, so-called.

19. To see if the Town will vote to support United States membership in a general system of international cooperation, such as that proposed at the Dumbarton Oaks Conference, having police power to maintain the peace of the world.

20. To see if the Town will vote to raise the sum of $ 300.00 to be set aside to celebrate the return of Veterans of World War II.

21. To transact any other business that may legally come before said meeting.

Given under our hands and seal, this 26th day of February, in the year of our Lord nineteen hundred and forty-five.

WILLIAM F. TIMLIN,
CHARLES N. SWAYNE,
COLBY R. LYFORD,
Selectmen of Ashland, N. H.

A true copy of Warrant—Attest:

WILLIAM F. TIMLIN,
CHARLES N. SWAYNE,
COLBY R. LYFORD,
Selectmen of Ashland, N. H.

REPORT OF BUDGET COMMITTEE

BUDGET OF TOWN OF ASHLAND

Estimated Revenue 1945

Interest and Dividend Tax	$ 1,755.00
Railroad tax	125.00
Savings bank tax	1,300.00
From Local Sources Except Taxes	
Licenses and permits	$ 20.00
Income from water department, net	2,000.00
Income from electric light department, net	6,000.00
Motor vehicle fees	600.00
From poll taxes	1,200.00
National bank stock tax	85.00
Total	$13,085.00

REPORT OF BUDGET COMMITTEE

Your budget committee recommends the following appropriations for the year 1945:

Town charges	$ 6,500.00
Highway department	6,000.00
Fire department	2,700.00
Memorial Day	135.00
Plymouth hospital	300.00
District Nurse Association	1,700.00
Town poor	3,000.00
Assembly building (reserve fund)	5,000.00
Town library	500.00
Care of shade trees	200.00
Sidewalks	500.00
T. R. A. account	284.20
New road equipment	2,500.00
Payment on bonds	4,000.00
County tax estimate	3,500.00
Celebration for War Veterans	300.00
Interest on bonds	1,260.00
School budget	30,545.00
Total	$68,824.20

BALANCE SHEET

Assets

Cash in hands of water superintendent	$ 78.70
Cash in hands of treasurer	23,606.89
Cash in hands of overseer of poor	100.00
Uncollected property tax 1944	4,644.54
Uncollected poll tax	35.00
Unredeemed taxes 1942	18.74
Unredeemed taxes 1943	48.70
Bounties due from state	8.00
	$28,540.57

Liabilities

Due school district, 1943		$ 10.00
Due school district, 1944		15,380.00
Due school district, 1944, dog tax		243.04
Due sidewalk appropriation		1,500.00
Due skating rink appropriation		148.63
Due town tree appropriation		200.00
Due town roads aid appropriation		320.97
Due building fund appropriation		5,000.00
Due State of N. H., poll taxes		102.00
Due Serial bonds		38,000.00
		$60,904.64
Total assets	$28,540.57	
Excess liabilities	32,364.07	$60,904.64
Net debt, January 31, 1944		$27,863.08
Net debt, December 31, 1944		$32,364.07
Increase		$ 4,500.99

SCHEDULE OF TOWN PROPERTY

Town hall, lands and buildings	$ 5,000.00
Furniture and equipment	400.00
Library furniture and equipment	2,500.00
Fire department, lands and buildings	5,500.00
Fire department, equipment	7,500.00
Highway department, lands and buildings	2,000.00
Highway department, equipment	3,000.00
Playground	500.00
Water supply department	50,000.00
Electric light plant	75,000.00
Schools, lands and buildings	48,500.00
Schools, equipment	4,000.00
Lands and buildings acquired through Tax Collector's deeds	4,800.00
Land, Hill Street	200.00
	$208,500.00

INVENTORY, 1944

Real estate	$1,162,135.00
Woodlands	24,370.00
Electric plants	33,400.00
30 horses	3,535.00
2 oxen	300.00
108 cows	13,355.00
14 neat stock	800.00
6 sheep	81.00
11 hogs	170.00
601 fowls	401.00
13 boats	2,350.00
Wood and lumber	1,478.00
20 gasoline pumps	2,470.00
Stock in trade	169,511.00
Mills and machinery	244,550.00
	$1,658,906.00
Less soldiers exemptions	21,500.00
Amount on which tax rate $3.15 is figured	$1,637,406.00

APPROPRIATIONS

Town charges, including police		$ 6,500.00
Fire department		2,700.00
Town roads aid		141.94
Town maintenance		6,000.00
Plymouth hospital		300.00
District Nurse Association		1,700.00
Shade trees		200.00
Sidewalk repair		500.00
Buildings fund		5,000.00
State audit		175.00
Library Association		500.00
Old age assistance and town poor		3,000.00
Memorial Day observance		135.00
Schools		29,380.00
		$56,231.94
Annual Charges:		
Interest	$ 1,400.00	
Serial bonds	4,000.00	
County tax	3,810.94	
		$ 9,210.94
Net town and school appropriations		$65,442.88
Less estimated credits:		
Dividends and interest	$ 1,776.49	
Railroad tax	130.00	
Savings bank tax	1,300.00	
Motor vehicle permits	800.00	
Licenses	10.00	
Water and electric light departments	8,000.00	
Cash surplus	1,473.66	
		$13,490.15
		$51,952.73
Plus overlay		1,043.23
		$52,995.96

Less polls	$ 1,324.00	
Less bank stock	93.67	
		$ 1,417.67
Amount to be raised by property tax		$51,578.29

REPORT OF TAX COLLECTOR, E. C. YEATON

1943 Tax Levy

Uncollected taxes		$ 4,550.29
Added polls		26.00
Interest		209.32
Cash on hand January 31, 1944		222.27
		$ 5,007.88
Treasurer's receipts	$ 4,989.00	
Abatements	18.90	
		$ 5,007.90
Overpaid treasurer		.02

1944 Tax Levy

Property tax	$51,578.32	
Poll tax	3,403.00	
Added polls	60.00	
		$55,041.32
Treasurer's receipts	$48,424.41	
Uncollected property tax	4,644.54	
Uncollected polls	35.00	
Discounts	1,538.87	
Abated property tax	31.50	
Abated polls	367.00	
		$55,041.32

Taxes Bought by Town

Unredeemed taxes 1941 levy	$ 148.70	
Unredeemed taxes 1942 levy	147.61	
Taxes bought 1944-1943 levy	185.95	
Interest	38.15	
Adjustment, error 1942	9.23	
		$ 529.64

Redeemed		$ 460.65
Unredeemed 1942	$ 18.74	
Unredeemed 1943	50.25	
		$ 68.99

REPORT OF TOWN TREASURER

For Year Ending December 31, 1944

Receipts

Cash on hand January 31, 1944	$23,913.38
1943 taxes	4,989.00
1944 taxes	48,424.41
1941 redeemed taxes	178.60
1942 redeemed taxes	146.35
1943 redeemed taxes	135.70
Electric light department	18,780.27
1943 auto tax permits	4.23
1944 auto tax permits	690.61
Highway department receipts	5.00
Water works department	2,725.67
Dog tax	249.60
Fire department receipts	53.81
Pistol permits	2.50
Rent of town hall	75.00
Municipal court	103.35
State of New Hampshire	
Bounties	18.90
Welfare refund	1.25
Savings bank tax	1,282.21
Railroad tax	126.01
Interest and dividend tax	1,755.77
Land tax	10.39
Civilian defense	2.91
Bank stock tax	93.67
Filing fees	3.00
Pool table license	10.00
Sale of land held by tax deed	75.00
	$103,856.59

REPORT OF TOWN TREASURER

For Year Ending December 31, 1944

Expenditures

Town officers salaries	$ 1,973.00
Town officers expense	1,108.86
Election and registration	221.00
Municipal court	150.00
Town hall and town building	1,384.20
Police department	1,877.10
Fire department	2,325.48
Town dump	110.00
Bounties	8.00
Health department	75.94
Vital statistics	47.00
Audit	173.51
Highway department	6,376.17
Water works department	2,176.78
Library	500.00
Old age assistance	2,002.24
Town poor	63.72
Memorial Day	135.00
Electric light department	13,781.86
Taxes bought by town	185.95
District nurse association	1,700.00
Interest	1,400.00
Jackson Pond Dam	6,363.23
Town roads aid	69.47
Plymouth hospital	300.00
Special poll tax paid State treasurer	1,773.00
Bonds paid	4,000.00
County tax	3,810.94
Schools	28,157.25
	$80,249.70
Cash on hand December 31, 1944	$23,606.89
	$103,856.59

REPORT OF TOWN CLERK

For Year Ending December 31, 1944

	Receipts	Payments
Auto tax permit fees 1943 following audit	$ 4.23	
Auto tax permit fees 1944 to December 27, 1944	690.61	
Paid town treasurer for auto permit fees		694.84
Dog taxes, 110	270.00	
Balance due 1943 taxes	.80	
Paid town clerk fees		21.20
Paid town treasurer for dog taxes		249.60
Filing fees June 1944 primary	3.00	
Paid town treasurer		3.00
	$ 968.64	$ 968.64

LILLIAN M. YOUNG,

Town Clerk.

DETAILED STATEMENT OF PAYMENTS

Town Officers' Salaries

William F. Timlin, selectman	$ 250.00
Charles N. Swayne, selectman	225.00
Colby R. Lyford, selectman	200.00
Max Weisberg, treasurer	150.00
Charles N. Flanders, superintendent water works	150.00
Lillian M. Young, town clerk	100.00
Edwin C. Yeaton, tax collector	400.00
Edwin C. Yeaton, overseer of poor	338.00
Arthur M. Landroche, janitor town hall	100.00
	$ 1,973.00

Town Officers' Expenses

Edson C. Eastman Co., dog tags	$ 6.56
M. Wissman, postage	2.21
Association N. H., Assessors	2.00
Stamped envelopes	22.48
Edson C. Eastman Co., warrants	.72
Postage, town reports	9.00
Record Print, supplies	7.50
R. M. Whitcomb, supplies	.30
Madalene Landroche, typing	15.00
W. B. Brown, supplies	24.82
District nurse association	12.00
Gammons Insurance Agency, town officers bonds	72.50
Record Print, town reports	277.45
Gammons Insurance Agency insurance on truck	48.62
Stamps and envelopes	7.68
Budget committee expense	1.12
Edson Eastman Co., supplies	3.20
L. St. Arnauld, car for selectmen	12.00
T. C. Shepard, rep. voting booths	6.25
Register of Deeds, transfers	12.24
Register of Probate	.20

W. B. Brown, supplies	1.80
Edson Eastman Co., supplies	18.09
Town clerk, supplies	20.59
Eastman Company, supplies	10.14
Joseph Morrill, wood	4.50
W. F. Timlin, car to Concord	5.00
E. C. Yeaton, postage	10.00
E. C. Yeaton, tax collector supplies	6.58
Brown & Saltmarsh, supplies	3.75
Record Print	18.50
Tax rebate, American Oil Co.	5.67
Gammons Insurance Agency, insurance Dean barn	3.75
Jones Express	.88
George E. Dow, labor	4.00
L. M. Young, expense town clerk's meeting	8.65
E. C. Yeaton, supplies	.75
C. N. Swayne, assessors meeting	8.77
L. M. Young trans. of vital statistics to card system	200.00
L. M. Young, typing for selectmen	5.84
O. H. Richards to repair damage by plow	3.25
Lillian M. Young, auto tax permits	74.50
George E. Dow, care of flag and extra janitor service	65.00
Ralph Hinds, care of town clock	35.00
Telephone Company	43.79
Postage	6.57
	$ 1,108.86

Election and Registration

March meeting, 4 ballot clerks	$ 20.00
Record Print, ballots	15.00
George F. Plummer moderator	6.00
Primary election, 4 ballot clerks	20.00
November election, 4 ballot clerks	20.00
Supervision of check list	140.00
	$ 221.00

Municipal Court

Thomas Pryor, justice	$ 150.00

Bounties

16 hedgehogs		$ 8.00

Town Dump

Ross P. Sanborn		$ 110.00

Health Department

Express	3.50	
Water test	4.80	
Milk test	5.00	
Associated Medical Center vaccinations, 36	54.00	
P. I. Morton, health officer expenses	8.64	
		$ 75.94

Vital Statistics

L. M. Young, recording births deaths and marriages	38.50	
Doctors and Ministers for reporting same	8.50	
		$ 47.00

State Tax Commission

Audit of town books		173.51

Library

Paid appropriation for 1944		$ 500.00

Memorial Day Observance

Paid appropriation to American Legion Post		$ 135.00

Taxes Bought by Town

Paid E. C. Yeaton, collector		$ 185.95

District Nurse Association

Paid appropriation for 1944		$ 1,700.00

Bonds and Interest

Paid National Shawmut Bank, bonds	4,000.00
Paid National Shawmut Bank, interest	1,400.00

Jackson Pond Dam

Paid Robie Construction Co.	$ 2,253.06
Paid Trumbull, Nelson Co., gate hoist	20.00
Paid Robie Construction Co., balance of contract	2,385.60
Paid Robie Construction Co., new work	1,621.19
Paid C. T. Main Co., engineers	83.38
	$ 6,363.23

Police Department

Philip I. Morton, salary, including use of car	$ 1,738.00
Rodger J. McGlone, special police	32.00
Telephone	52.30
Collector Internal Revenue, withholding tax	23.00
Police Retirement Board, State of N. H.	31.80
	$ 1,877.10
Less credits, pistol permits	2.50
	$ 1,874.60

Town Roads Aid

1944 appropriation expended	$ 141.94
Balance	69.47
	$ 72.47

Plymouth Memorial Hospital

1944 appropriation paid	$ 300.00

Special Three Dollar Poll Tax

Paid State treasurer	$ 1,773.00

County Tax

Paid to County treasurer	$ 3,810.94

School District

Paid 1943 appropriation	$11,898.00
Paid 1943 dog tax	269.25
Paid 1944 appropriation	14,000.00
	$26,167.25
Due district 1943 appropriation	10.00
Due district 1944 appropriation	15,380.00
Due district 1944 dog tax	243.04
	$15,643.04

Town Hall and Town Buildings

M. C. Hughes, labor town hall	$ 10.00
F. H. Lambert, wood town hall	28.00
George O'Haire, labor town hall	6.00
E. W. Sanborn, coal town building	61.60
G. L. Leavitt, labor town building	6.80
F. G. Estes, repairs	19.35
G. L. Leavitt, light fixtures town building	24.50
Gammons Insurance Agency, garage insurance	40.00
Archie LaPlant, painting town hall	102.00
Archie LaPlant, painting town hall	110.50
Archie LaPlant, painting town hall	166.50
Archie LaPlant, painting town hall	87.00
Archie LaPlant, painting town hall	110.00
C. R. Lyford, repairs to town hall	18.00
Meredith School District, stove town hall	75.00
R. J. Micklon, labor town hall	7.00
Arthur M. Landroche, supplies town hall	.75
Arthur M. Landroche, labor	3.37
Gammons Insurance Agency, insurance town buildings	116.67
A. M. Landroche, labor town hall	6.50
A. M. Landroche, labor town hall	1.00
Richard Jackman, labor town hall	4.50
E. M. Roby, labor garage	26.90
Joseph Forbes, labor garage	18.00
D. Davison, labor garage	23.25
A. M. Landroche, labor town hall	15.75
F. R. Prescott, supplies garage	5.02

A. M. Rand, paint garage	3.34
W. B. Brown, supplies town hall	143.52
E. W. Sanborn, supplies town hall	12.65
E. W. Sanborn, coal town hall	110.78
	$ 1,384.20
Rent of town hall	75.00
	$ 1,309.20

Fire Department

Record Print	$ 3.60
Blanchard Inc.	3.71
Guy Leavitt, labor and supplies	8.80
G. E. Dow, labor and supplies	30.00
Fred Lamond, Esso Station	19.81
Ashland Savings Bank, box	2.40
R. Pillsbury, supplies	2.00
C. Flanders, supplies	2.06
Carey Furniture, supplies	36.90
W. B. Brown, supplies	1.80
J. Boyle, labor	35.60
Gammons Insurance Agency	201.22
E. W. Sanborn, coal	172.37
N. E. Telephone Co.	27.13
American Lafrance Co.	77.70
George H. Wahn Co.	14.93
Gamewell Co.	169.13
C. E. Crowley, salary	150.00
R. J. McGlone, salary	100.00
M. Weisberg, forest fire help	109.50
M. Weisberg, firemen payroll	1,055.97
Express	.85
G. E. Dow, salary	100.00
	$ 2,325.48
Refunds, treasurer's report	$ 53.81
	$ 2,271.67

Forest Fire Record

Number of fires	2
Acreage burned	75

Number permits issued 4

Comply with regulations:—

1. Always get a permit from your forest fire warden before starting any fires in the open. Burning under certain conditions is permitted.

2. Never burn unless you have enough help to control your fire—a permit does not excuse you of negligence in case it gets away.

3. Always report any uncontrolled fire promptly to your forest fire warden. Minutes lost are acres lost.

4. Be especially careful with cigarettes, matches and pipes. Smokers caused most of our fires.

5. Never leave a fire unless it is dead out. You can't feel safe while there is a spark left.

R. J. McGLONE,

Local Fire Warden.

W. S. CODMAN,

District Chief.

HIGHWAY DEPARTMENT

Report of E. M. Roby, Agent

District No. 1

E. M. Roby and truck	$	153.70
Frank Lambert and team, walks		158.00
Frank Lambert and team, roads		63.00
A. St. Arnauld, truck		25.80
George Haines and truck		28.80
J. Prevost and truck		10.00
E. M. Roby, labor		895.55
H. Cross, labor		488.30
S. Clark, labor		322.40
W. Davison, labor		385.90
J. Ordway, labor		307.20
A. Tanguay, labor		193.85
P. Roby, labor		22.10
J. Forbes, labor		22.90
A. Sargent, labor		18.60
W. Landroche, labor		18.40
A. Evans, labor		14.50
R. Hughes, labor		8.50
R. Roby, labor		7.70
R. Harris, labor		4.00
L. Brace, labor		4.00
H. Brown, labor		4.00
R. Merrill, labor		4.50
R. Lyford, labor		4.00
C. Knowlton, labor		4.00
R. Paquette, labor		4.00
M. Tivey, labor		4.00
R. Knowlton, labor		4.00
P. Paquette, labor		4.00
H. Heath, labor		4.00
D. Ashby, labor		4.00
W. Brown, labor		4.00
D. Pryor, labor		4.00
Wm. St. Arnauld, labor		2.50
F. Barney, labor		2.50
V. King, labor		1.00

H. Clement, labor	1.50
R. E. Melanson, plank	40.00
F. A. Avery, timber	25.95
C. Lyford, labor and material	46.02
Withholding tax, Internal Revenue office	99.70
	* $ 3,420.87

* Includes winter maintenance, all roads.

NORTH ASHLAND ROAD

E. M. Roby and truck	$	17.40
E. M. Roby, labor		53.60
H. H. Cross, labor		48.70
S. A. Clark, labor		16.00
William Davison, labor		10.90
J. Ordway, labor		46.20
P. Roby, labor		2.00
C. Knowlton, labor		2.00
D. Knowlton, labor		2.00
R. Knowlton, labor		2.00
H. Morton, labor		2.00
Internal Revenue, withholding tax		3.70
	$	206.50

EASTMAN ROAD

E. M. Roby and truck	$	23.20
F. Lambert and team		12.00
B. R. Shaw, gravel		4.20
E. M. Roby, labor		129.50
W. Davison, labor		22.00
S. Clark, labor		25.90
H. Cross, labor		92.50
J. Ordway, labor		36.00
	$	345.30

AVERY ROAD

F. Lambert and team	$	20.00
E. M. Roby, labor		47.00
H. Cross, labor		29.00
S. Clark, labor		8.00
J. Ordway, labor		20.30
W. Davison, labor		9.80
R. Roby, labor		9.60
	$	143.70

HURLBURT ROAD

E. M. Roby, labor	$	11.20
H. Cross, labor		8.00
J. Ordway, labor		8.00
	$	27.20

LAMBERT ROAD

E. M. Roby and truck	$	5.80
E. M. Roby, labor		14.70
J. Ordway, labor		12.50
W. Davison, labor		14.50
H. Cross, labor		12.50
S. Clark, labor		2.00
P. Roby, labor		1.60
	$	63.60

LEAVITT ROAD

F. Lambert and team	$	10.00
E. M. Roby, labor		17.20
J. Ordway, labor		8.80
S. Clark, labor		8.00
H. Cross, labor		8.00
E. Bowles, and team		7.00
	$	59.00

HIGHWAY TRUCK EXPENSE

Pease Motor Co., labor and material	$	195.38
Pynn's Garage, tires and tubes		234.16
Deming Chevrolet, garage and supplies		44.43
Auto Electric Service Co., supplies		14.82
G. S. Davison, labor and material		24.30
C. E. Calley, Shell Station, gas and oil		332.45
C. Hinds, supplies		3.25

F. Lamond, supplies	19.03
Huckins Oil Co., supplies	4.60
Municipal Steel Co., chains	96.01
George O'Haire, labor	9.00
Jones Express	.72
	$ 1,000.00

PLOW REPAIRS

N. H. Explosive Co.. blades and parts	$ 133.71
G. S. Davison	10.00
	$ 143.71

GENERAL HIGHWAY

N. H. State Highway, material	$ 55.35
N. H. State Highway, tar	507.68
N. H. Explosive Co., supplies	38.88
General Mills, salt	30.60
Trimont Bit. Prod. Co., cold patch	53.37
Dance Co,. broom core	69.65
Parker Donner Co., screen	14.00
Standard Fence Co., snow fence	55.83
Farmers Grain Co., cement	8.00
W. B. Brown, supplies	24.29
E. W. Sanborn, supplies	10.30
E. G. Colby, tools	4.00
R. Miles, tools	2.00
A. M. Rand, tools	.57
G. S. Davison, repairs	3.90
T. Vaillant, repairs	20.75
J. Morrill, wood	15.00
B. Shaw, sand and gravel	5.80
J. Goodwin, sand and gravel	3.75
E. Cote, sand and gravel	4.50
N. Perry, sand and gravel	32.20
Freight and express	5.87
	$ 966.29

SUMMARY

Total highway expenses	$ 6,376.17
Treasurer's report, credit	5.00
	$ 6,371.17
Appropriation	$ 6,000.00
Appropriation exceeded	$ 371.17

ELECTRIC LIGHT DEPARTMENT

Revenues

Current	$17,699.44
Rent of sawmill	687.50
Refund from mills	390.00
Refund insurance on truck	3.33
Total	$18,780.27

Expenditures

Public Service Co., power	$ 7,026.50
Public Service Co., work on line	119.83
Jos. Boyle, superintendent	1,091.50
R. H. Eastman, superintendent	372.90
R. P. Sanborn (see refund to account)	720.00
Miscellaneous labor	566.95
Supplies	2,651.14
B. & M. R. R., wire privilege	28.00
Collector Internal Revenue, taxes	40.80
Gammons Insurance Agency	486.01
Taxes to New Hampton	10.75
Truck, oil, gas and repairs	125.96
N. E. Telephone Co.	159.00
Express and freight	28.04
Rep. sawmill	146.73
Rep. clock at light station	7.75
Edna C. Goddard, bookkeeper	200.00
	$13,781.86

REPORT OF ASHLAND WATER WORKS

Charles Flanders, Superintendent

	Receipts	Payments
Received from E. W. Sanborn, paid town treasurer	$ 303.40	
Expenses E. W. Sanborn, Jackson Pond Dam		$ 789.53
Water rents collected 1944 July 1 to January 1, 1945 and paid town treasurer	2,422.27	
Chas. Flanders, labor		300.87
Laborers		595.11
Withholding tax, Collector Internal Revenue		2.50
Johnson--Barker Co., supplies		134.61
R. M. Whitcomb, ledger		1.75
Plymouth Record, printing		1.75
Herman Durand, supplies		2.86
T. Vaillant, labor		1.75
Joseph Pollard Co., pipe and box locator		195.00
Municipal Instrument Co.		3.83
R. W. Cass, supplies		4.82
Frank Estes, supplies		1.80
W. B. Brown, supplies		11.96
Mrs. E. Goddard, report state tax commission		50.00
Town of New Hampton, tax		64.50
W. M. Auclair, express		12.26
American Express		1.88
Cash on hand January 1, 1945	78.70	
	$ 2,804.37	$ 2,176.78

ASHLAND MUNICIPAL COURT

January 1 to December 31, 1944

Receipts

Fines and costs	$	159.50
Small claims		8.25
	$	167.75
Balance on hand		16.00
	$	183.75

Expenditures

Paid G. E. Dow, care of prisoners	$	14.00
Paid R. G. McGlone, care of prisoners		3.00
Paid State Police Department		1.70
Paid Commissioner Motor Vehicles		38.50
Paid Albert Cote, witness fee		2.00
Miscellaneous expense, postage telephone, service charge checking account		5.20
Paid town of Ashland		103.35
Balance on hand		16.00
	$	183.75

THOMAS PRYOR,

Justice.

REPORT OF TREASURER TOWN LIBRARY

Receipts

Cash on hand February 1, 1943	$	168.43
Town appropriation		500.00
Book sold		2.50
Gift, Mrs. Lucy Cheney, books on N. H.		10.00
Interest		1.33
	$	682.26

Expenditures

Librarian's salary	$	225.00
Books and magazines		171.48
	$	396.48
Balance in check book, December 31, 1944	$	285.78
	$	682.26

PAULINE L. PACKARD,

Treasurer.

REPORT OF LIBRARIAN

Cash on hand, February 1, 1944	$	2.44
Received for fines		5.64
	$	8.08
Paid Gaylord Bros., supplies	$	3.96
Cash on hand January 1, 1945	$	4.12

Circulation

Fiction	6,526
Non-fiction	215
Purchased	90

EDNA C. GODDARD,

Librarian.

REPORT OF ASHLAND DISTRICT NURSING ASSOCIATION

Year Ending December 31, 1944

	Receipts	Payments
Cash on hand January 31, 1944	$ 298.44	
Received of town of Ashland	1,712.00	
Insurance collections, etc.,	104.75	
Received of school for 1943-44-45	300.00	
Transferred from clinic fund	237.00	
	$ 2,652.19	
Mrs. Helen Fisher, salary		$ 1,539.86
Mrs. Helen Fisher, mileage		106.80
Withholding tax, Internal Revenue		122.67
New England Tel. & Tel. Co.		51.47
Supplies, bank charges		31.22
Paid clinic bills		237.00
Balance on hand January 1, 1945		563.17
		$ 2,652.19

E. J. PAQUETTE,

Treasurer.

This is to certify that I have examined the accounts of the treasurer and find them to be correctly cast and properly vouched.

WILLIAM A. BROWN,

December 30, 1944. Auditor.

DISTRICT NURSE'S REPORT

January 1, 1944 to January 1, 1945

Sick visits	317
Prenatal visits	51
New born visits	80
Child welfare visits	106
Community health visits	138
Infectious diseases	100

School Care

Hours school examinations	115
Hours vision	50
Hours hearing	28
Hours head inspection	275
Eye clinics	2
Tonsil clinics	4
Chest clinic	1

HELEN H. FISHER, R. N.

REPORT OF E. C. YEATON, OVERSEER OF POOR

Welfare Department

Old age assistance	$ 2,003.49
Refund from State	1.25
Paid State of New Hampshsire	$ 2,002.24

Town Poor

E. C. Yeaton, overseer, town cases	$ 63.72
Paid E. C. Yeaton, overseer	$ 63.72
Appropriation	$ 3,000.00
Expended	$ 2,065.96
Balance to surplus	$ 934.04

Report of the Trust Funds of the Town of Ashland on December 31, 1944.

Date of Creation	PURPOSE OF CREATION	How Invested	Amount of Principal	Rate of Interest	Balance of Income on hand at Beginning of Year	Income During Year	Expended During Year	Balance of Income on hand at End of Year
	Care of Cemetery Lots:			All interest 2½%				
July 1, 1916	Martha A. Cummings	Meredith Vil Sav Bank	200.00		2.50	5.08		7.58
Aug. 2, 1919	Thomas P. Cheney	Ashland Agency	287.50		3.27	7.29		10.56
Nov. 5, 1922	Francella Perkins	" "	490.86		6.12	12.48		18.60
July 2, 1929	Jennie York Fund	" "	250.00		3.12	6.36		9.48
June 1, 1930	Thompson Cemetery	" "	200.00		2.50	5.08		7.58
Apr. 15, 1930	Blanche Rogers	" "	100.00		1.25	2.53		3.78
July 17, 1933	Blanche M. Nichols	" "	150.00		1.87	3.79		5.66
Nov. 29, 1939	Batchelder and Thompson Fund	" "	200.00		2.50	5.08		7.58
Mar. 1, 1940	Julia Tanguay	" "	100.00		1.25	2.53		3.78
Mar. 9, 1940	Alice J. Lee Mitchell	" "	100.00		1.25	2.53		3.78
Dec. 13, 1941	Aimee Dupuis	" "	100.00		1.25	2.53		3.78
Jan. 26, 1942	Dea. James Huckins lot	" "	100.00		1.25	2.53		3.78
Jan. 26, 1942	James Ford Huckins lot	" "	100.00		1.25	2.53		3.78
Sept. 24, 1943	Corliss and Draper Lot	" "	100.00		.62	2.51		3.13
Apr. 28, 1944	Clarence Cheney Smith		1500.00			25.06		25.06
Apr. 28, 1944	Clarence Cheney Smith Cemetery	" "	1000.00			16.71		16.71
May 26, 1944	Frank Fifield	" "						
	Income to buy library books	" "	100.00			1.45		1.45
Nov. 12, 1926	Eugene Ordway	" "	1381.88		36.50	35.65	2.75	69.40
Dec. 1, 1937	Scribner Memorial Endowm't Fund	Meredith Vil Sav Bank	11256.70		3425.04	301.29		3726.33
	Support Community House	And Various Securities see Schedule O-2	29557.75			1599.65	557.95	1041.70
	Gift Mrs. Emma Scribner		47274.69					
	School Assembly Building	U S Bonds & Stamps	10231.24					
		Total			3491.54	2042.66	660.70	4973.50

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

WALTER B. BROWN
ALBION KAHLER
THOMAS PRYOR
} Trustees.

AUDITORS' REPORT

This is to certify that we have examined the accounts of the Selectmen, Town Treasurer, Tax Collector, Town Clerk, Overseer of the Poor, Road Agent, Town Trustees, Electric Light Department, Water Works Department, Library Trustees and Municipal Court, and find them correctly cast and properly vouched.

BERT A. MARTIN

DONA E. GUYOTTE,

February 17, 1945. Auditors.

REPORT OF COMMITTEE ON INVESTIGATION OF CONDITION OF ELECTRIC LIGHT AND WATER WORKS DEPARTMENT

In Accordance with Vote at the March 1944 Meeting

To the Ashland Townspeople:

After completing our investigations, these are our findings and recommendations:

Electric Light Department

Total kilowatts use by the town	620,375	K.W.H.
Sold to patrons	384,684	K.W.H.
Used by town buildings and street lights	235,691	K.W.H.
Average cost per kilowatt to the town	0.0129	
Average selling price to consumer	0.053	
Profit per kilowatt hour	.0401	
Cost of power for patrons	$ 4,962.42	
Cost of power for town buildings and street lights	3,040.41	
Total cost to town for power from Public Service		$ 8,002.83

The amount of 235,691, KWH consumed by the town for street lights and town buildings appears to be excessive.

All Departments of the town should be metered and charged for energy used. By so doing a constant check on kilowatt hours used by the town and its consumers may be maintained.

The figures above are at the old scale of rates. It is impossible to determine the profits on the new rates as 3 months were on the old scale and 8 months were on the new rates. As the State law changed this year and the books had to be closed December 31, 1944, instead of January 31, 1945, there were only 11 months instead of the usual 12.

We find that on December 31, 1944, there was owed to the Electric Light Department $1,657.00. We believe that under the present rates, that at the end of 12 months, this amount will be collected.

Upon examining the contract made with the Public Service Commission, we find that it expired January 1, 1945, subject to one (1) year's written notice by either party.

Water Works Department

The State auditors' report as of May 31, 1944, showed money due the town on back bills was $1,860.63. Of this amount $351.23 is uncollectible due to estates being settled and bills that had to be rebated. This leaves a balance of $1,509.40. Of this amount $443.60 has been collected.

The present balance owed the town is $1,055.80. This amount, in our opinion, can be collected.

This committee recommends that there be a commission of three (3) appointed by the Moderator to act as Electric Light and Water Commissioners; their salary to be taken from the Water and Light Departments. This commission is not to be made up of Selectmen and is to have full control of the water and light departments. The members of this commission to be appointed for one, two and three years.

Respectfully submitted,

GUY L. LEAVITT,

HIRAM F. GINGRAS,

CHARLES M. FLANDERS,

Births Registered in the Town of Ashland, N. H., for the Year Ending December 31, 1944

Date of Birth 1944	Name of Child (If any)	Sex.Cond Male.Female	Liv or S'brn	No of Child	Color	Name of Father	Maiden Name of Mother	Color of Parents	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
Jan 12	Paula	F	L	12	W	Ernest J Paquette	Rhenda B Lucier	W	Ashland	Weaver and clerk	Laconia	Somersworth
Feb 10	Harold Kenneth	M	L	2	W	Allen K Ober	Marjorie A Fogg	W	Ashland	Farmer	Meredith	New Hampton
Mar 3	Elizabeth Ann	F	L	4	W	Howard C Stewart	Bernadette L Morrill	W	Ashland	Woodsman	Lemington Vt	Leominster Mass
Mar 8	Russell Albert	M	L	1	W	Albert W Page Jr	Mildred I Suffill	W	Ashland	Laborer	Holderness	Ashland
Apr 2	Charles Henry	M	L	1	W	Haven Russell Heath	Evelyn F Dicey	W	Ashland	Laborer	Ashland	Ashland
Apr 10	Sylvia Jeanne	F	L	2	W	Edward J Morrill	Margaret H Keefe	W	Ashland	Mechanic	Ashland	Boston Mass
May 20	James Edward	M	L	4	W	Cedric N Witham	Francena H Eastman	W	Ashland	Mill Mechanic	W Milan	Pittsfield
May 24	Heath	M	S	3	W	Newell Heath	Elizabeth B Dunn	W	Ashland	Mill hand	Lebanon	Plymouth
May 30	Patricia Susan	F	L	2	W	Knud B Nielsen	Mary A E Piper	W	Ashland	Storekeeper	Copenhagen Den	Holderness
July 2	Elaine O	F	L	4	W	Albert E Cote	Odile F Lemire	W	Ashland	Merchant	Ashland	Franklin
Aug 16	Robert Allen	M	L	9	W	Marvin H Brown	Laura G Moore	W	Ashland	Dairyman	Canada	Ashland
Oct 5	Thomas Edw	M	L	3	W	Francis Ellis Merrill	Marion C Kelley	W	Ashland	Ins Agent	Campton	New Hampton
Sept 25	Daniel Charles	M	L	1	W	Charles G Hall	Kathryn M Taylor	W	Ashland	Reg Pharmacist	Holderness	Ashland
Oct 16	Robert Earl	M	L	2	W	Joseph A Duclos	Doris A Gosley	W	Ashland	Mill hand	Suncook	Belmont
Oct 28	Paul Austin	M	L	5	W	Roland C Amsden	Joyce A Martin	W	Ashland	Farmer	Ashland	Lancaster
Nov 25	Betty Jane	F	L	5	W	Roland A Gray	Lucy F Jordan	W	Ashland	Paper mill	Franklin	Springfield Ohio
Nov 27	Richard Bert	M	L	5	W	William Brunt	Dorothy H Baker	W	Ashland	Woolen mill	Boston Mass	Holderness
Dec 29	Jeanne Andrew	F	L	4	W	Richard L Gordon	Gladys May Plant	W	Ashland	Lumberman	Ashland	New London Conn
Dec 30	Paul John	M	L	2	W	Arnold L Robinson	Georgette H Paquette	W	Ashland	Truck driver	Ashland	Westfield Vt

Marriages Registered in the Town of Ashland, N. H., for the Year Ending December 31, 1944

Date—1943	Place of Marriage	Name and Surname of Groom and Bride	Residence of Each at time of Marriage	Age in years	Color of each	Occupation of Groom	Place of Birth of each	Name of Parents	Birthplace of Parents	Occupation of Parents	Times Married	Name residence and official station of person by whom married
Jan 4	Ashland	Haven Russell Heath	Ashland	18	W	Woolen mill em	Ashland	Reginald V Heath	Rumney	Welder	1	Wm J B Cannell
								Ruby Gault	New Hampton	Housewife		Minister
		Evelyn F Dicey	Ashland	18	W	At home	Ashland	Arthur R Dicey	Ashland	RR Freight Agt	1	Ashland
								Ellen Cross	Warren	Dead		
Jan 14	Nashua	Michael Jas Barry	Plymouth	42	W	R R Hostler	Gloucester Mass	Michael J Barry	Ireland	Cemetery Supt	3	Wm T Knapp
								Bridget Halloran	Ireland	Dead	D	Clergyman
		Zanita O Ordway	Ashland	21	W	At home	Plymouth	Jesse M Ordway	Loudon	Mill worker	1	Nashua
								Mabel N Lonkes	Charlestown Vt	Housewife		
May 13	Meredith	Cedric G Hickey	Center Harbor	21	W	U S Army	Millinocket Me	Charles E Hickey	Unknown	Laborer	1	George F Currier
								Gertrude Barrett	Unknown	Dead		Minister
		Lena Bernice Heath	Ashland	23	W	Office clerk	Ashland	Charles H Heath	Danville Vt	Dead	1	Meredith
								Flora M Corey	Worcester Vt	Housewife		
May 25	Ashland	Laurence M Kelley	Ashland	40	W	Weaver	Shaftsbury Vt	Michael L Kelley	Granville N Y	Mill worker	1	Eugene Dumas
								Margaret Powers	N Bennington V	Housewife		Catholic Priest
		Blanche A Madore	Ashland	45	W	Waitress	Biddeford Me	Joseph E Girard	Canada	Mill worker	2	Ashland
								Eleanor Moulen	Biddeford Me	Dead	W	
May 27	Plymouth	Hollis E Willoughby	Ashland	20	W	Farmer	Plymouth	Earle B Willoughby	Holderness	Express Messgr	1	A Otis Beach
								Eva P Bacon	Rumney	Housewife		Minister
		Alberta Chamberlain	Plymouth	23	W	Stitcher	E Jaffrey	S A Chamberlain	Holderness	Machinist	1	Plymouth
								Emma A Fish	Temple	Stitcher		
June 8	Haverhill	Leon A Barney	Ashland	38	W	Mill hand	Ashland	Almeda Barney	Canada	None	2	Allen C Holt
								Josie Guyotte	Connecticut	Housewife	D	Minister
		Alice Annabell Bruce	Ashland	27	W	Mill hand	Ashland	Robert B Bruce	W River Jct	Mill hand	1	Haverhill
								Daisy L Harris	Shelburn	Dead		
June 9	Ashland	Horace E Boynton	New Hampton	33	W	Laborer	New Hampton	Elmer W Boynton	Ashland	Laborer	2	Wm J B Cannell
								Olive Haines	New Hampton	Dead	D	Minister
		Rebecca Ada Nichols	Ashland	22	W	Housewife	Campton	Albert W Page	Meredith	Laborer	2	Ashland
								Lizzie I Moulton	Clinton Mass	Housewife	W	
June 10	Alton	Alphonse Landroche	Ashland	24	W	Sailor	Ashland	Maxime A Landroche	Berlin	Retired	1	Harry B Lang
								Annie Tanguay	Canada	Housewife		Justice of Peace
		Geraldine D Bolton	Beebe River	21	W	Student	Newport	Jerry C Bolton	Worcester Vt	Superintendent	1	Alton
								Marion E Putnam	Newport	Housewife		

MARRIAGES—Continued.

June 16	Plymouth	Peter Joseph Smith	Ashland	62	W	Mill work	LaPatrie Que	William Smith	Canada	Farmer	2	A Otis Beach
								Jilier Dubois	Canada	Dead	D	Minister
		Cora Emily Woods	Ashland	57	W	Housekeeper	Bradford Vt	Edgar L Veazey	Wentworth	Retired	3	Plymouth
								Ada M Blanchard	Plainfield	Dead	W	
June 24	Ashland	Rolland Rich Gove	Laconia	50	W	Teacher	Potter Place	Jerry Gove	Wilmot	Blacksmith	2	John A Chapin
								Edith E Rich	Errol	Dead	W	Clergyman
		Ida Mann Gammons	Ashland	50	W	Ins Agent	Woodsville	George H Mann	Benton	Conductor RR	2	Laconia
								Elnora E Gove	Wentworth	Dead	W	
July 3	Ashland	Richard H Oliver	Pearl Riv N Y	26	W	Army instructor	Pearl Riv N Y	V Olewczynski	Poland	Machinist	1	Eugene C Dumas
								L Michalowska	Poland	Housewife		Catholic Priest
		Veronica L Gamache	Ashland	31	W	Army Nurse	Ashland	Joseph Gamache	Canada	Millworker	1	Ashland
								Laura Guyotte	Wellingford Conn	Housewife		
July 9	Ashland	Alfred P Waterman	Jacksonv'e Fla	70	W	Sales Agent	Brookline Mass	Joseph T Waterman	Belfast Me	Carpenter	2	Wm J B Cannell
								Sarah C Brackett	Brookline Mass	Housewife	W	Minister
		Carrie E M Bond	Brookline Mass	56	W	At home	Brookline Mass	Chas W Morse	Grafton Mass	Watchmaker	2	Ashland
								Annie G Cross	Auburndale Mass	Housewife	W	
Sept 9	Ashland	Raymond Fields	Ashland	28	W	U S Army	E Rochester	James M Fields	Montreal Can	Retired	2	Thomas Pryor
								Pearl G White	Ellenburg N Y	Housewife	D	Justice of Peace
		Laurette M Madore	Ashland	22	W	Tester	Biddeford Me	Telesphore Madore	Canada	Mill hand	1	Ashland
								Blanche A Girard	Biddeford Me	Housewife		
Sept 25	Ashland	Woodruff Wallner	Washin'n DC	35	W	Gov Official	Chatham N J	Louis W Wallner	Norwich Conn	Retired	2	Thomas Pryor
								Doris Cole	Parkersburg W	Housewife	D	Justice of Peace
		Gertrude de Prorok	Washin'n DC	32	W	None	England	Arthur S Pickering	England	Wool mfgr	2	Ashland
								Gertrude L Tankard	London Eng	Housewife	D	
Oct 4	Campton	Walter B Brown	Ashland	74	W	Merchant	Brentwood	Isaac C Brown		Farmer	1	Wm J B Cannell
								Sarah Webster	Danville	Housewife		Minister
		Ada M Flanders	Ashland	74	W	Bkkpr & clerk	New Hampton	John Flanders Jr	New Hampton	Cattle dlr	1	Ashland
										Dead		
Dec 2	Ashland	James Robert Max	Somerville Ms	25	W	Inspector	Cambridge Mass	Henry G Max	Boston Mass	Elevator att	1	Thomas Pryor
								Gertrude E Billings	Cambridge	Housewife		Justice of Peace
		Mildred L Lowell	Arlington Ms	22	W	Secretary	Brooksville Fla	Vaughn P Lowell	Orono Me	Laborer	1	Ashland
								Alice L Adams	Westboro Mass	Dead		
Dec 9	Meredith	Jos Hardy Breckles	Ashland	76	W	Retired	Lincoln Eng	Thomas Breckels	England	Cabinetmaker	2	Roland Wm Nye
								Sarah Hardy	England	Dead	W	Clergyman
		Emma Alberta Jewell	Ashland	74	W	Housekeeper	Westfield Vt	George Kelley	Bakersfield Vt	Farmer	3	Meredith
								Jane Foster	Bakersfield Vt	Dead	W	
Dec 16	Ashland	Robert H Provencher	Ashland	28	W	Mill worker	Ashland	Henry Provencher	Canada	Mill worker	1	Eugene C Dumas
								Leona Ruel	Ashland	Housewife		Catholic Priect
		Corinne G Laroche	Manchester	24	W	Nurse	Manchester	Arthur Laroche	Canada	Storekeeper	1	Ashland
								Exilia Garon	Canada	Housewife		
Dec 23	Ashland	Byron H Russell	Ashland	57	W	Lumberman	Montgomery Vt	William Russell	Highgate Vt	Farmer	2	Wm J B Cannell
								Louisa Cushing	Montgomery Vt	Housewife	W	Minister
		Lucy May Baert	Ashland	47	W	Housekeeper	Bernie Mo	William T Smith	Illinois	Train hostler	2	Ashland
								Elizabeth Henley	Doniphan Mo	Housewife	D	

Deaths Registered in the Town of Ashland, N. H., for the Year Ending December 31, 1944

Date of Death 1944	Place of Death	Name and Surname of Deceased	Age			Place of Birth	Sex and Cond			Occupation	Place of Birth		Name of Father	Maiden Name of Mother
			Years	Months	Days		Male, Female	Color	Single, mar, w		Father	Mother		
Dec 31 43	Ashland	Victor Huckins	73	7	13	N Hampton	M	W	W	Farmer	New Hampton	New Hampton	T P S Huckins	Susan Plaisted
Jan 8 44	Ashland	Beatrice D Peavey	56	6	3	Ashland	F	W	S	At home	Plymouth	Ashland	Gordon Peavey	Rebecca Deane
Jan 8	Ashland	James French	93	4	16	Nottingham	M	W	W	None	Unknown	Unknown	Unknown	Unknown
Jan 9	Ashland	Hazel Grey Boynton	44	9	7	Franklin	F	W	M	Housewife	Alexandria	Canaan	Edward Grey	Addie Lowell
Jan 9	Ashland	Bert Avery	78	5	6		M	W						
Jan 12	Plymouth	Charles H Rogers	72	10	2	Ashland	M	W	D	Retired	Ashland		Freeman Rogers	Myra Worthen
Jan 15	Ashland	Pierre J Camire	49	6	16	Canada	M	W	S	Teamster	Canada	Canada	Edmond Camire	Alphonsie Pelletier
Jan 19	Laconia	Henry Jos Lupien	65	3	22	Lyndon C Vt	M	W	S	Lumber	Canada	Canada	Joseph Lupien	Julia Lampron
Mar 12	Saugus Mass	Daniel D McMurphy	87	5	26		M	W						
Mar 15	Ashland	Rosie R Ricker	79	about		Canada	F	W	W	Retired			Dionne	
Mar 21	Plymouth	Emma T Wheeler	61	8	12	Topsfield Mss	F	W	W	Housewife	Topsfield Mass	Topsfield Mass	William H Andrews	Lillian T Tuff
Mar 24	Plymouth	Roxie J Heath	66	5	29	Campton	F	W	W	Tourist home	Woodstock	Holderness	Smith Sanborn	Ida M Plaisted
Apr 6	Ashland	Helen R Noyes	79	6	3	Bangor Me	F	W	W	Housewife	Maine	Maine	James Crowell	Roxie Tuck
Apr 15	Laconia	Chas William Reed	80	11	1	Plymouth	M	W		Farmer	Plymouth	Campton	William H Reed	Mary Moses
Apr 18	Gilford	Winnie L W Goodhue	75	11	27	Sandwich	F	W	M	At home	Sandwich	Sandwich	Newell Wallace	Mary Kimball
Apr 23	Ashland	Geo Eddie Brackett	74	6	26	Greenland	M	W	D	Retired	Greenland	Greenland	Geo E Bradstreet	Mary Pickering
Apr 25	Dover	Carrie Eliz Potter	82	6	28	Holderness	F	W	W	Housework	Holderness	Holderness	Stephen P Eastman	Phoebe Sanborn
May 15	Holderness	Isabella B Fleming	74	2	19	Scotland	F	W	W	Housewife	Scotland	Scotland	David Smith	Jane Blythe
May 21	Plymouth	David I Lavelle				Plymouth	M	W	S	Child	Plymouth	Goffstown	Reginald Lavelle	Dorothy Rodimon
May 24	Plymouth	Stillborn Heath				Plymouth	M	W	S		Lebanon	Plymouth	Newell Heath	Elizabeth Dunn
May 24	Ashland	Sarah M Gabo	52	6	17	Lunenb'g Ms	M	W	M	Housewife	Nashua	Holderness	Horace F Roby	Ella Moore
June 1	Laconia	Ann Louise Pearson				Laconia	F	W	S		Meredith	Laconia	Milton Pearson	Louise D Barlow
June 8	Ashland	Hiram B Russell	58	9	10	Montgo'y Vt	M	W	M	Laborer	Vermont	Vermont	William Russell	
June 16	Laconia	Merrill C Beard	66	1	10	Iron Hill PQ	M	W	M	Farmer	Iron Hill P Q	Littleton	William H Beard	Charity Palmer
July 22	Ashland	George F Plummer	81	10	23	Wentworth	M	W	W	Retired	Belmont	Dorchester	George Plummer	Frances Blodgett
Aug 23	Ashland	Rose P Woodman	86	3	19	Ellsworth	F	W	W	Housewife			John Hill	Mary Ferrin
Sept 19	Ashland	Florence R Leavitt	60	4	11	Ashland	F	W	S	Housekeeper		Holderness	Frank Leavitt	Ellen Rogers
Sept 21	Ashland	Laura Ellen Eastman	79	4	2	Holderness	F	W	W	Housewife	Holderness	Bethlehem	John Perkins	Mary Bemis
Sept 22	Plymouth	Julia F Nichols	65	8	18	Ashland	F	W	W	Housewife	Ireland	Ireland	Martin Fleming	Mary Sullivan
Oct 15	Ashland	Olin N Renfrew	80	9	20	Newbury Vt	M	W	M	Farmer			Nelson Renfrew	
Oct 22	Hartford Conn	Bertha J Hughes					F	W						
Oct 26	Hamden Conn	Ida Marion Gordon	92	10	19									
Oct 27	Ashland	Isabelle M Brown	83	9	26	Brentwood	F	W	S	Stenographer	Brentwood	Danville	Isaac B Brown	Sarah Webster
Oct 29	Oakdale Calif	Martha L Cushman	66	9	3	Barton Vt	F	W	M	Housewife	Danville Canada	Barton Vt	Thomas Wilkie	Ida E Heath
Dec 16	Ashland	Mary Ellen Pease	89	11	13	Bridgewater	F	W	W		Bridgewater	Thornton	Daniel Batchelder	Mary J Plummer
Dec 22	Concord	John N Lee	70			N H	M	W	S	Farmer	New Hampshire	New Hampshire	Walter Lee	Mary Corliss

REPORT

of an audit and examination

of the accounts

of the

TOWN OF ASHLAND

For the Fiscal Year Ended January 31, 1944

and the period

February 1 to May 31, 1944

made by the

DIVISION OF MUNICIPAL ACCOUNTING

State Tax Commission

June 6 - July 7, 1944

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Concord, New Hampshire

September 5, 1944

Board of Selectmen,

Ashland, New Hampshire

Gentlemen:

In accordance with the vote taken at your annual town meeting in March 1944, an audit and examination of the accounts of the Town of Ashland has been made by the Division of Municipal Accounting of the State Tax Commission, a report of which is submitted herewith. This audit covered the fiscal year ended, January 31, 1944, and the period from February 1st to May 31st, 1944. Exhibits and Schedules as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Road Agent, Library Treasurer, Clerk of the Municipal Court, Trustees of Trust Funds and the Water and Electric Departments. A separate report is made for the Water and Electric Departments.

FINANCIAL STATEMENTS

In order to present a comprehensive picture of the financial condition of the town during the last ten years and the changes which have occurred in this period, certain statements have been prepared from reports on file in this office and will be referred to in the comments which follow.

Indebtedness, Valuation and Taxes: (Exhibit D)

A slight decrease of approximately $5,000.00 in the assessed valuation of property between January 31, 1935 and January 31, 1944, is noted. During the same

ten year period the local tax rate increased from $2.84 per hundred, to $3.15 per hundred, while the average tax rate for the whole state increased from $2.86 to $3.03. The Net Debt was reduced from $77,677.84 to $26,200.60, and the Bonded Debt from $78,000.00 to $42,000.00.

Bonded Indebtedness: (Exhibit B)

The outstanding bonded debt of the town, as of January 31, 1944, amounted to $42,000.00. This represented the balance of an original issue of $78,000.00, of refunding 3½% serial bonds. These bonds mature at the rate of $4,000.00 a year, the final maturities occurring in 1954.

Revenues, Appropriations and Expenditures:

(Schedules A & B)

Actual revenues during the fiscal year ended January 31, 1944, exceeded estimated revenues by $3,192.16. This was largely due to receipts of the Electric Light Department.

Appropriation overdrafts of $5,248.36, were partly offset by unexpended balances of $3,405.53, making a net overdraft of appropriations of $1,842.83. The resulting Net Budget Surplus for the year was $1,349.33.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody of and the receipt or disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depositary banks

ASSEMBLY BUILDING FUND

The Assembly Building Fund was increased during the year by $5,000.00, which together with previous

appropriations and accrued interest brought the fund up to $10,231.24, on deposit in the Meredith Village Savings Bank as of January 31, 1944. Subsequently the fund was invested in War Savings Bonds. These bonds, which are in the custody of the Trustees of Trust Funds, were examined.

TAX ACCOUNTS

The tax warrants for the levies of 1943 and 1942, were audited and balanced as of June 21, 1944, as indicated by summaries contained in Schedule E and F.

Tax sale accounts for the levies of 1940, 1941 and 1942, were examined, and the activity therein is set forth in Schedule G.

It is recommended that a complete list of poll taxes abated be made and certified by the Selectmen at the end of the fiscal year. This certified list should then be turned over to the tax collector to support the poll tax abatements as indicated by his records.

TOWN CLERK

Motor vehicle permits and dog licenses issued by the town clerk were examined. All funds received from these sources were properly accounted for either through remittances to the treasurer, dog license fees retained or cash on hand. (Schedules H & I)

MUNICIPAL COURT

The records of the Municipal Court were examined. Summarized statements of the receipts and expenditures of the Court are included in Schedules J and K.

PUBLIC LIBRARY

An examination of the accounts of the treasurer of the library was made. Receipts and expenditures were checked and bank balances verified. Schedules L and M present summarized statements of the library treasurer's accounts.

TOWN OFFICERS' SURETY BONDS

The surety bonds of the town officers were examined and found to be satisfactory as to form and amount. A list of officials, required by law to furnish surety bonds, the surety companies and amounts of bonds for the current year, are included in Schedule N.

TRUST FUNDS

Schedules O-1, O-2 and O-3

The securities and Savings Banks' books representing the invested principal and unexpended income of the various trust funds were examined and are outlined in Schedules O-1, O-2 and O-3.

Schedule O-1 which represents the summary of all Trust Funds indicates at January 31, 1944:

Principal	$44,674.69
Balance of Income	3,481.13
Total Trust Funds	$48,155.82

The schedule further indicates that the average interest return for the fiscal year ended January 31, 1944 was 3.96%.

Schedules O-2 and O-3 outline the trust fund known as the Scribner Memorial Fund left to the town by the late Emma H. Scribner of Ashland on or about December 1, 1937. In Schedule O-3, we have set forth the activity of this fund from the time it was received by the town to the date of December 1, 1943.

We were unable to check the vouchers representing the payments of $937.00 due to the illness of one of the trustees.

GENERAL COMMENTS

Exemption from Federal and State Taxes:

Under the provisions of the 1942 Revenue Act, municipalities are exempted from the payment of excise taxes levied on purchases of certain commodities by the federal government. The exemption also ap-

plies to the transportation of property. A schedule indicating items specifically exempted is enclosed herewith.

When making purchases of materials or equipment, as indicated therein, the town should require that invoices show the gross price, the amount of the tax, and the net price to the municipality. Exemption certificates should be filed to avoid payment of the tax.

The town is also exempt from the payment of the State tax on gasoline used for other than highway purposes. An account of gasoline so used should be kept and application for rebate filed with the State Treasurer within 90 days of purchase. (Revised Laws—Chapter 120—Section 10)

Filing of Original Bills and Invoices:

Original bills and invoices should always be attached to the Selectmen's vouchers issued in payment thereof before the vouchers are placed on file. It is important that all vouchers be supported by original bills, invoices or payrolls. It is not necessary to have the original bill, or invoice receipted as the cancelled check furnishes a sufficient receipt.

Conclusion:

The accounts and records of all town officials were found in good condition and the accounting procedure, with the exceptions as noted, conformed to the standard procedure prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits and Schedules is optional.

We extend our thanks to the officials of the Town of Ashland for the time and cooperation given during the course of our audit.

Yours very truly,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting,
State Tax Commission.

Lawton B. Chandler, Auditor; Frank W. Morrill, Auditor; Harry G. Hager, Accountant; Ralph F. Seavey, Accountant.

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

September 5, 1944

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Ashland for the fiscal year ended January 31, 1944 and period February 1st to May 31, 1944, and, subject to the exceptions noted in this report, found them to be in good order. In our opinion the Exhibits and Schedules included herewith set forth the financial condition of the town, together with the results of operations for the year ended January 31, 1944.

Respectfully submitted,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting,
State Tax Commission.

Lawton B. Chandler, Auditor; Frank W. Morrill, Auditor; Harry G. Hager, Accountant; Ralph F. Seavey, Accountant.

EXHIBIT A

TOWN OF ASHLAND

Balance Sheet — January 31, 1944

Assets

Cash:		
In hands of treasurer, Meredith Trust Co.	$23,913.38	
In hands of collector	222.27	
In hands of overseer	100.00	
		$24,235.65
Special Fund Cash:		
Meredith Village Savings Bank (Contra)		$10,231.24
Uncollected Taxes:		
Warrant of 1943	$ 4,664.29	
Warrant of 1942	10.50	
		$ 4,674.79
Unredeemed Taxes:		
Sale of 1942	$ 156.84	
Sale of 1941	148.70	
Sale of 1940	11.28	
		$ 316.82
Due From State of New Hampshire:		
Bounties		$ 18.90
Total assets		$39,477.40
Net Debt - January 31, 1944		$26,318.22
Total assets and Net Debt		$65,795.62

Liabilities

Accounts Payable:		
School District:		
Appropriation (1943)	$11,898.00	
Dog licenses (1943)	269.25	
		$12,167.25
Appropriations Carried to 1944:		
For sidewalk construction (1941 and 1942)	$ 1,000.00	
For town road aid (1943)	248.50	
For skating rink	148.63	
		$ 1,397.13
		$13,564.38
Special Funds:		
Town fund - Assembly building (see Contra)		$10,231.24
Indebtedness:		
Serial bonds No. 37 to No. 78 inclusive 3½% refunding, principal due July 1st. Interest payable January 1st and July 1st. $4,000.00 due yearly, 1944 to 1953—$2,000.00 due 1954 (Exhibit B)		$42,000.00
Total liabilities		$65,795.62

EXHIBIT D—TOWN OF ASHLAND

Statement of Indebtedness, Valuation and Taxes

Fiscal Year Ended	Temporary Loans	Long Term Notes	Bonds	Net Debt (a)	Valuation	Taxes Assessed	Uncollected Taxes	Unredeemed Taxes	Local Tax Rate Per $100.	Average State Tax Rate Per $100.
January 31, 1935		0	$78,000.00	$77,677.84	$1,669,825.00	$48,980.03	$7,372.37	$ 85.36	$ 2.84	$ 2.86
January 31, 1936		0	74,000.00	70,857.03	1,652,400.00	63,211.52	9,723.40	546.41	3.73	3.17
January 31, 1937		0	70,000.00	69,913.51	1,613,017.00	53,908.05	8,018.09	1,460.07	3.25	3.43
January 31, 1938	3,000.00	0	66,000.00	66,911.82	1,524,281.00	50,506.85	7,767.71	1,048.19	3.22	3.41
January 31, 1939	5,000.00	0	62,000.00	60,901.13	1,539,306.00	46,536.85	7,187.87	1,147.55	2.92	3.48
January 31, 1940		0	58,000.00	52,690.95	1,546,977.00	45,671.84	7,234.90	727.99	2.85	3.45
January 31, 1941		0	54,000.00	45,365.03	1,561,786.00	48,444.58	7,496.14	1,319.25	3.00	3.41
January 31, 1942		0	50,000.00	39,911.86	1,587,469.00	49,231.74	6,679.92	1,545.16	3.00	3.35
January 31, 1943		0	46,000.00	33,137.95	1,645,433.00	50,011.32	5,561.29	567.10	2.95	3.23
January 31, 1944		0	42,000.00	26,200.60	1,664,275.00	53,840.33	4,664.29	296.31	3.15	3.03

(a) Net Debt Indicates Excess of Liabilities Over Assets.

SCHEDULE D—TOWN OF ASHLAND

Classified Summary of Receipts and Expenditures

Year Ended January 31, 1944

RECEIPTS

Current Revenue:			
From Local Taxes:			
Property and polls		$47,275.17	
Bank stock		92.19	
			$47,367.36
Previous years		$ 6,216.51	
Taxes redeemed		.495.39	
			$ 6,711.90
			$54,079.26
From State of New Hampshsire:			
O. A. A.		$ 1.25	
Interest and dividend tax		1,922.65	
Railroad tax		134.88	
Savings bank tax		1,280.57	
a/c state and federal forests		20.10	
Fighting forest fires		51.50	
			$ 3,410.95
From Grafton County:			
For support of poor			4.32
From Local Sources Except Taxes:			
Dog licenses		$ 300.40	
Business licenses and permits		13.00	
Fines and forfeits, Municipal Court		278.88	
Rent of town property		88.00	
Interest on savings bank deposits		88.24	
Relief reimbursement		52.75	
Income from departments:			
Fire	$ 162.19		
Highway	55.35		
		$ 217.54	

Appropriation from utilities		24,202.14	
Motor Vehicle Permits:			
1942-1943	3.35		
1943-1944	850.70	854.05	
			26,095.00

Receipts Other Than Current Revenue

Insurance adjustment	2.75
	$83,592.28
Cash on hand, February 1, 1943	$20,795.49
Grand total	$104,387.77

Schedule D—Town of Ashland (Continued)

EXPENDITURES

Current Maintenance Expenses

General Government:

Town officers' salaries	$ 1,485.00	
Town officers' expenses	1,028.16	
Election and registration	99.00	
Municipal Court	150.00	
Town hall and other buildings	679.37	
		$ 3,441.53

Protection of Persons and Property:

Police department	1,949.83	
Fire department (including forest fires)	2,656.77	
Civilian defense	582.31	
Bounties	18.90	
Damage by dogs	10.00	
		$ 5,217.81

Health:

District nurse	1,500.00	
Health department	29.32	
Vital statistics	42.00	
Town dump	116.00	
Plymouth hospital	300.00	
		$ 1,987.32

Highways and Bridges:

T. R. A.	$ 35.16	
Town maintenance	4,876.33	
Care of trees	291.00	
General expense	1,156.23	
		$ 6,358.72

Libraries:

Library	500.00

Schedule D—Town of Ashland (Continued)

Public Welfare:			
O. A. A.	$ 2,188.15		
Town poor	818.80		
County poor	2.00		
		$ 3,008.95	
Patriotic Purposes:			
Memorial Day		135.00	
Recreation			
Parks and playgrounds		$ 14.50	
Public Service Enterprises			
Appropriation for utilities		13,729.46	
Unclassified			
Taxes bought by town		202.02	
Interest			
Bonds		1,540.00	
Outlay for New Construction and Permanent Improvements			
Building fund	$ 5,000,00		
Jackson Pond dam	6,822.23		
Garage	2,000.00		
		$13,822.23	
Indebtedness			
Paid on bonds		4,000.00	
Payments to Other Governmental Divisions			
County tax		3,026.50	
Schools			
a/c appropriations	$23,220.50		
a/c dog licenses	269.85		
		$23,490.35	
Total expenditures for all purposes			$80,474.39
Cash on hand, February 1, 1944			$23,913.38
Grand total			$104,387.77

SCHEDULE E—TOWN OF ASHLAND

E. C. Yeaton, Tax Collector, Levy of 1943

Summary of Warrant as of June 21, 1944

DEBITS

Taxes Committed to Collector			
Property	$52,424.63		
Polls	1,322.00		
Bank stock	93.67		
		$53,840.30	
Added Taxes			
Polls		42.00	
Interest			
		18.39	
Total debits			$53,900.69

CREDITS

Remittances to Treasurer			
a/c property and polls	$48,192.88		
Bank stock	92.19		
		$48,285.07	
Discounts Allowed			
Property	$ 1,544.40		
Bank stock	1.48		
		$ 1,545.88	
Abatements			
Property	$ 63.00		
Polls	108.00		
		$ 171.00	
Uncollected Taxes			
Property	$ 3,631.83		
Polls	6.00		
		$3,637.83	
Cash on hand		260.91	
Total credits			$53,900.69

SCHEDULE F—TOWN OF ASHLAND

E. C. Yeaton, Tax Collector, Levy of 1942

Summary of Warrant as of June 21, 1944

DEBITS

Taxes Committed to Collector			
Property	$48,540.28		
Polls	1,478.00		
Bank stock	103.67		
		$50,121.95	
Added Taxes			
Property	$ 73.75		
Polls	68.00		
		141.75	
Interest collected		278.45	
Total Debits			$50,542.15

CREDITS

Remittances to Treasurer			
			$48,908.29
Discounts Allowed			
			$ 1,414.23
Abatements			
Property	$ 81.13		
Polls	128.00		
		209.13	
Uncollected Poll Taxes			
		10.50	
Total credits			$50,542.15

SCHEDULE G—TOWN OF ASHLAND

Summary of Tax Sale Accounts

As of January 31, 1944 *

		Tax Sale Account Levy of:		
Unredeemed Taxes		1942	1941	1940
January 31, 1943	(a)	$ 202.02	$ 554.40	$ 25.73
Added interest and costs			26.84	3.22
Total debits		$ 202.02	$ 581.24	$ 28.95
CREDIT				
Remittances to treasurer		$ 45.18	$ 432.54	$ 17.67
Unredeemed taxes		156.84	148.70	11.28
Total credits		$ 202.02	$ 581.24	$ 28.95
Unredeemed Taxes				
Bump, Curtis		$ 128.87	$ 130.00	
Plymouth Airport Inc.		9.43		
Woods, Harry		9.23	9.35	
Sanborn, Ross		9.31	9.35	$ 11.28
Totals		$ 156.84	$ 148.70	$ 11.28

(a) Tax Sale—1943.

* Also as of June 21, 1944.

SCHEDULE O-1—TOWN OF ASHLAND
Summary of Trust Funds, January 31, 1944

Date of Creation	Name of Fund	Purpose	How Invested	Principal and Balance of Income	Amount of Principle	Rate of interest	Balance of Income on Hand at Beginning of Year	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
July 1, 1916	Martha A. Cummings	Cemetery	Meredith Village Savings Bank	$ 202.50	$ 200.00	2½%	$ 2.50	$ 5.02	$ 5.02	$ 2.50
Aug. 2,1919	Thos. P. Cheney	"		290.77	287.50	"	3.12	6.43	6.28	3.27
Nov. 5, 1922	Francilla Perkins	"		496.98	490.86	"	6.12	12.32	12.32	6.12
July 2, 1929	Jennie York Fund	"		253.12	250.00	"	3.12	6.28	6.28	3.12
June 1, 1930	Thompson Cemetery	"		202.50	200.00	"	2.50	5.02	5.02	2.50
April 15, 1930	Blanche Rogers	"		101.25	100.00	"	1.25	2.51	2.51	1.25
July 17, 1933	Blanche M. Nichols	"		151.87	150.00	"	1.87	3.75	3.75	1.87
Nov. 29,1939	Batchelder and Thompson Fund	"		202.50	200.00	"	2.50	5.02	5.02	2.50
May 1, 1940	Julia Tanguay	"		101.25	100.00	"	1.25	2.51	2.51	1.25
Mar. 9 1940	Alice J. Mitchell lot	"		101.25	100.00	"	1.25	2.51	2.51	1.25
Dec. 13, 1941	Aimee Dupuis	"		101.25	100.00	"	1.25	2.51	2.51	1.25
Jan. 26	Dea. James Huckins lot	"		101.25	100.00	"	1.25	2.51	2.51	1.25
Jan. 26, 1942	Jas. F. Huckins lot	"		101.25	100.00	"	1.25	2.51	2.51	1.25
Sept. 24, 1943	Corliss & Draper lot	"		100.62	100.00	"		.62		.62
Nov. 12, 1916	Eugene Ordway Fund	Library Book Fund		1,418.38	1,381.88	"	104.87	35.52	103.89	36.50
Dec. 1,1937	Scribner Memorial Fund	Support of Community House (See Schedule)		44,229.08	40,814.45	Varies	2,666.19	1,685.44	937.00	3,414.63
		Total Trust Funds		$48,155.82	$44,674.69	3.96%	$2,800.29	$1,780.48	$1,099.64	$3,481.13

SCHEDULE O-2—TOWN OF ASHLAND

Scribner Memorial Fund

Principal and Income Account, December 1, 1943

			Total
Savings Accounts			
Meredith Village Savings Bank No. 14394		$ 5,456.75	
Meredith Village Savings Bank No. 13582		6,295.97	
Meredith Village Savings Bank No. 14364		1,000.00	
			$12,752.72
Checking Account			
Meredith Trust Company			$ 1,918.61
Bonds			
U. S. War Savings Series G No. M2025246G Due 9/55 1 certificate par value	$1,000.00	$ 1,000.00	
U. S. War Savings Series G No. M2025804G Due 9/55 1 certificate par value	$1,000.00	1,000.00	
Arkansas Power & Light Co., No. 20621-2 Due 10/1/56 2 bonds par value	$1,000.00	2,085.00	
N. Y. Water Service Corp. S-M5205 Due 11/1/51 1 bond par value	$1,000.00	962.50	
Western N. Y. Utilities Corp, S-1506-1505, Due 6/1/46 2 bonds par value	$1,000.00	2.115.00	
			$ 7,162.50
Securities			
American Tel. & Tel., BM10234 Common	50 shares @ $179.00	$ 8,950.00	
United Fruit Company, HO129888 Common	11 shares @ $ 79.00	869.00	
General Electric Company, BD143002 Common	25 shares @ $ 46.50	1,162.50	
General Motors Corp., WA-1-644 Preferred	10 shares @ $120.50	1,205.00	
N. E. Power Company, B-23069 Preferred	30 shares @ $120.00	3,600.00	
Reynolds Metals Company, CO-16423 Common	70 shares @ $ 26.50	1,855.00	

Taylor Milling Company, LA/0-2773				
Common	50 shares @ $ 17.75	887.50		
American Agricultural Chemical, M-02473				
Common N.P.	30 shares @ $ 19.33	580.00		
American Sugar Refining Company, J-145121				
Preferred	10 shares @ $138⅛	1,381.25		
N. H. Fire Insurance Company, B-14489				
Common	26 shares @ $ 42.50	1,105.00		
Page Belting Company, No. 532				
Preferred	20 shares @ $ 40.00	800.00		
			$22,395.25	
Total Scribner Memorial Fund			$44,229.08	

Summary

Principal	$40,814.45
Balance of income	3,414.63
Total	$44,229.08

REPORT

of an audit and examination

of the accounts

of the

TOWN OF ASHLAND

Electric and Water Departments

For the Fiscal Year Ended January 31, 1944

and the period

January 1 to June 1, 1944

made by the

DIVISION OF MUNICIPAL ACCOUNTING

State Tax Commission

June 6 - July 7, 1944

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

August 29, 1944.

Board of Selectmen,
Ashland, New Hampshire

Gentlemen:

In accordance with the vote taken at the annual meeting of the Town of Ashland, an audit of the Electric Department and the Water Department has been made by the Division of Municipal Accounting of the State Tax Commission. We submit herewith our report consisting of Exhibits and Schedules as follows:

Electric Department:

Exhibits E - F - G and H
Schedules E-1 - E-2 and G-1

Water Department:

Exhibits I - J - K and L
Schedules I-1 - I-2 and K-1

SCOPE OF AUDIT

The audit and examination covered the period of twelve months ending January 31, 1944 and the period February 1st to June 1st of 1944. The examination consisted of:

(1) An inspection of certain Plant Fixed Assets and Inventories of both the Electric Department and the Water Department.

(2) An analysis of Current Assets of the Electric and Water Departments, particularly the Accounts Receivable.

(3) A detailed analysis of charges for Electricity by Districts together with an analysis of kilowatt

hours actually billed to customers during year ended January 31, 1944.

(4) An analysis of Amortization and Depreciation Charges and Reserves covering the period 1938 to January 31, 1944.

(5) An examination of the vouchers, cancelled checks and supporting data.

(6) A review of the accounting system, and an examination of the Income and Operating Accounts of both departments.

ELECTRIC DEPARTMENT

Exhibit E

Plant Assets

An analysis of this account indicates:

Total plant assets abandoned and not in use except on a rental basis	$63,667.19	
Less: depreciation reserve	34,357.95	
Net book value		$29,309.24
Total plant assets in use	$43,102.26	
Less: depreciation reserves	32,704.23	
Net book value		$10,398.03
Total depreciated assets		$39,707.27

Reserves for Depreciation

Reserves as set up appear to be more than adequate. In our opinion the rates of depreciation as applied to property in use are entirely too high and should be reduced.

For the purpose of showing the results of the applied rates used in accumulating the reserves, we have prepared Schedule E-1. It will be noted that in the case of "Customers' Meters" the account is fully de-

preciated, which is an indication of excessive depreciation charges.

The property account as it appears on the records has been depreciated 62.8%.

Current Assets and Inventory Assets

Cash

The cash balance of $ 5,192.40, while it appears in the Balance Sheet, is part of the general Town cash in the hands of the Town Treasurer.

Accounts Receivable

We analyzed the accounts receivable in detail. At May 31, 1944, the analysis showed by districts of the Town as follows:

Mill Street	$ 451.21
Main Street	324.00
Winter Street	810.18
Highland Street	498.37
Depot Street	512.16
River Street	389.35
Total	$ 2,985.27

The above represents the amounts due May 31, 1944, which in our opinion is too large.

Summary of charges to customers appears in Schedule G-1, upon which we comment later on in this report.

Inventories of Supplies

We inspected the supply inventory on hand and after applying conservative pricing have included the value in the Balance Sheet at $2,203.64. The inventory consists of various items such as transformers, line materials, tools and equipment, wire, cross arms, rods, oil, etc.

Liabilities

Bonds Outstanding

We have included $34,000.00 of bonds outstanding as the proportion applicable to this department.

Non-Corporate Proprietorship (Municipal Investment)

The balance at January 31, 1944, shows as $16,441.25 as outlined in Exhibit F. After giving effect to a number of adjusting entries as outlined in Exhibit H.

Statement of Operations - Year Ended January 31, 1944

(Exhibit G)

Net Profits for the year in the Electric Department amounted to $ 8,984.12, before deducting $ 3,211.03, the provision for amortization and depreciation and $ 2,000.00 bond principal payment.

The above represents the results for the year ended January 31, 1944, before the rates were changed by vote of the Town in 1944. Undoubtedly the net profits will be decidedly lower in the next fiscal period. The results of the change in rates cannot be determined until several months' billings have been made and compared with the information as contained in Schedule G-1 for each month.

General Comments on Electric Department

(1) Fixed Capital and Reserves

In accordance with the regulations for Municipal Electric Systems, set forth by the New Hampshire Public Service Commission, effective as of January 1, 1936, Chapter 153 of the Laws of 1935, it is necessary for the Town to provide adequate accounting records and maintain them for the purpose of reporting to this Commission. We found that very little has been done in this respect since January 31, 1938 and necessitated the adjustments found in Exhibit H.

(2) Accounting System

The accounting system as originally set up by Certified Public Accountants can be successfully used by adding the following:

Journal

For the purpose of recording depreciation, adjusting entries, etc., not entered in cash records.

Cash Receipts and Payments Book

It would be advisable to maintain a small cash book for the purpose of recording cash receipts and payments of this department. At present the general ledger does not reflect and record cash receipts which appear in the Selectmen's records.

Vouchers

We were unable to verify **all** vouchers due to the lack of proper filing of vouchers which should be attached to the Selectmen's original orders.

(3) Accounts Receivable Collections

There appears to be considerable laxity in the collection of accounts due the Town for electricity, and this should be corrected as soon as possible, either by having the present superintendent use more time for this purpose or appointing someone to perform this special task.

Verification notices have been mailed to approximately 180 customers.

(4) Kilowatt Hours Purchased and Sold

Analysis of billings to customers for the period ended January 31, 1944, indicates (Schedule G-1) that the Town billed 384,684 kilowatt hours to its customers. During the same period the Town purchased approximately 620,375 kilowatt hours, which indicates that the difference of 235,691 kilowatt hours was utilized by the Town for such units as schools, town building, lighting, etc.

All departments of the Town should be metered monthly and charged for energy so used. By doing this a constant check on kilowatt hours used by the Town and its customers may be maintained.

The amount of 235,691 kilowatt hours assumed by the Town appears to be excessive compared with other Towns. Some allowance should be made, however, for loss in transmission and possible slow meters.

The average cost per kilowatt hour purchased was $0.0129, while the average selling price per kilowatt hour was $0.053 for year ended January 31, 1944.

WATER DEPARTMENT

Exhibit I

Plant Assets

Analysis of this Account Indicates:

Total fixed assets	$51,468.94
Less: depreciation reserve	26,735.35
Total depreciated assets	$24,733.59

Additions to plant assets during the year amounted to $ 7,219.76 of which $ 6,897.23 was added to Water Supply Structures representing payments made by the Town on the construction of the water dam.

Depreciation Reserves

Depreciation reserves appear to be adequate and consist of the following:

	Cost	*Reserve*	*% Depreciated*
*Water supply structures	$ 7,206.85	$ 47.07	1
Water supply equipment	6,047.14	2,256.61	37
Mains	29,953.66	17,727.77	59
Services	4,282.81	3,467.81	81
Hydrants	2,484.94	2,391.72	96
Meters	397.59	319.97	81

Other distribution equipment	244.86	244.86	Fully Depreciated
General equipment	279.54	279.54	Fully Depreciated
Totals	$50,897.39	$26,735.35	

* No depreciatcion on additions, year ended January 31, 1944. The property account as it appears on the records has been depreciated 52.5%.

Current Assets and Inventory Assets

Analysis of Accounts Receivable due the Town indicates that on January 31, 1944, the balances due amounted to $ 2,510.86. Further analysis, to include activity in the accounts for payments made to E. W. Sanborn, Superintendent, and the Town Treasurer to date of May 31, 1944, show as follows:

Balance, January 31, 1944		$ 2,510.86
Additional charges		13.00
		$ 2,523.86
Credits by cash	$ 656.73	
Credit by rebate	6.50	
		$ 663.23
Balance outstanding, May 31, 1944		$ 1,860.63

Composition of the Above is as Follows:

Accounts billed recently	$ 13.00
Accounts billed in 1943	775.13
Accounts billed prior to 1943	1,072.50
Total	$ 1,860.63

The above indicates considerable laxity in the collection of water rents and should be remedied as soon as possible.

We have mailed verification notices to approximately 80 customers.

Cash

Cash in hands of Town Treasurer amounted to $ 2,510.28. On January 31, 1944, there was an additional $63.22 in the hands of E. W. Sanborn, Superintendent, which was turned over to the Town Treasurer in final settlement on March 24, 1944. (Schedule K-1

Inventories of Materials and Supplies

No actual record of inventory on hand is recorded in the records as of January 31, 1944. The present figure is estimated. Items should be inventoried once a year and recorded in the general ledger.

Current Liabilities

No current liabilities are recorded as at January 31, 1944.

Municipal Investment

The balance at January 31, 1944 show $29,945.95 as outlined in Exhibit J., after giving effect to a number of adjusting entries as outlined in Exhibit L.

Statement of Operations

Year Ended January 31, 1944

Net Profits for the year amounted to $ 2,896.03 after excluding capital payments for mains, items paid by the Town for construction on the Jackson Pond Dam, and depreciation.

General Comments on Water Department

Fixed Capital and Reserves

(1) We make the same general comment for this department as is set forth under the same title of General Comments on Electric Department under (1) Fixed Capital and Reserves.

Accounting System

We advise the revision of the present form of cash receipts book. This form does not provide for suffi-

cient information. A suggested outline as follows might be considered adequate, either as a columnar form or card record.

Column Titles or Card Record

(1) Balance due
(2) January 1 to July 1
(3) July 1 to January 1
(4) Total
(5) Cash Received
(6) Balance Due

Vacancies should be noted where no charge is entered.

We advise the use of a Journal for recording transactions other than cash.

In the future we advise that invoices and other vouchers be filed along with the Selectmen's orders, as we were unable to examine invoices and payrolls representing payments made by the Water Department. We recommend that invoices be approved by the Superintendent and subsequently paid by the Selectmen upon order to the Treasurer.

Conclusion

Publication of Report

The provisions of Section 31, Chapter 211, Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety, but the inclusion of the Exhibits and Schedules is optional.

We extend our thanks to the officials and employees for the time and cooperation given during the course of our audit.

Respectfully submitted,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting,
State Tax Commission.

Lawton B. Chandler, Auditor; Frank W. Morrill, Auditor; Harry G. Hager, Accountant; Ralph F. Seavey, Accountant.

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

August 29, 1944

Certificate of Audit

This is to certify that we have audited the accounts and records of the Electric and Water Departments of the Town of Ashland for the year ended January 31, 1944, and the period February 1st to June 1st, 1944. Although we have not made a detailed examination of all the transactions recorded, the Exhibits and Schedules in this report, in our opinion, present fairly the condition of the departments.

Very truly yours,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting,
State Tax Commission.

Lawton B. Chandler, Auditor; Frank W. Morrill, Auditor; Harry G. Hager, Accountant; Ralph F. Seavey, Accountant.

EXHIBIT E—TOWN OF ASHLAND

ASHLAND ELECTRIC LIGHT DEPARTMENT

Balance Sheet, January 31, 1944

ASSETS

Plant Assets			
Property abandoned	$32,217.82		
Non-operating property	31,449.37		
	$63,667.19		
Less reserves	$34,357.95		
Net depreciated value		$29,309.24	
Operating Property			
Poles	$ 6,559.98		
Pole fixtures	6,065.55		
Street light overhead conductors	7,849.61		
Line transformers and installations	9,288.07		
Customers' meters and installations	7,187.22		
Street lighting equipment	5,511.83		
Transportation equipment	640.00		
	$43,102.26		
Less reserves	$32,704.23		
Net depreciated plant assets		$10,398.03	
			$39,707.27
Current and Inventory Assets			
Cash in banks		$ 5,192.40	
(Part of Town cash balance of $23,913.38)			
Accounts receivable		3,337.94	

(Subject to verification)		
Inventory of supplies, etc.	2,203.64	
		$10,733.98
Total assets		$50,441.25

Liabilities

Bonds Outstanding	
(Proportion of $42,000.00 ½% refunding bonds, Town of Ashland)	$34,000.00
Non-Corporate Proprietorship	
Balance January 31, 1944 (Exhibit D)	$16,441.25
Total liabilities	$50,441.25

EXHIBIT G

ASHLAND ELECTRIC LIGHT DEPARTMENT

Statement of Operations, Year Ended January 31, 1944

Operating Revenues			
Residential sales		$13,411.30	
Small light and power sales		4,117.89	
Large light and power sales		2,628.75	
Other sales		336.20	
Total operating revenues			$20,494.14
Operating Expenses and Charges			
Operation and Maintenance			
Purchased power		$ 8,052.88	
Distribution Expenses			
Superintendence	$ 1,525.20		
Substation expense	247.80		
Operation of distribution lines	191.65		
Maintenance of transportation equipment	269.77		
Maintenance of services	928.90		
Maintenance of street lighting	113.66		
		$ 3,276.98	
Administrative and General			
Office salaries	$ 200.00		
Insurance	369.60		
		$ 569.60	
Total operating expenses			$11,899.46
			$ 8,594.68
Operating Income Before Depreciation and Amortization			
Other Income			
Rent of property		$ 750.00	
Refunds, General Electric Co.		300.00	

Refunds, insurance	9.44	
Sale of machinery	100.00	
	$ 1,159.44	
Less Other Expense		
Bond interest	$ 770.00	
		$ 389.44
Net income before depreciation and amortization		$ 8,984.12
Other Charges		
Depreciation	$ 2,029.00	
Amortization	1,182.03	
		$ 3,211.03
Net income after depreciation and amortization		$ 5,773.09
Bond principal payment		$ 2,000.00
Balance after all charges		$ 3,773.09

EXHIBIT I

ASHLAND WATER DEPARTMENT

Balance Sheet, January 31, 1944

Assets			
Plant Assets			
Land		$ 571.55	
Structures, water supply		7,206.85	
Water supply equipment		6,047.14	
Mains		29,953.66	
Services		4,282.81	
Hydrants		2,484.94	
Meters		397.59	
Other distribution equipment		244.86	
General equipment		279.54	
Total plant assets		$51,468.94	
Less reserves		$26,735.35	
Net depreciated plant assets			$24,733.59
Current and Inventory Assets			
Cash in banks	$ 63.22		
Cash in hands of town treasurer	2,510.28		
		$ 2,573.50	
Materials and supplies (Estimated value)		150.00	
Accounts receivable (Subject to final verification)		2,510.86	
Total current and inventory assets			$ 5,234.36
Total assets			$29,967.95

Liabilities

Municipal Investment	
Balance January 31, 1944 (Exhibit J)	$29,945.95
Contributions for Extensions	
	$ 22.00
Total liabilities	$29,967.95

EXHIBIT K

ASHLAND WATER DEPARTMENT

Statement of Operations, Year Ended January 31, 1944

E. W. Sanborn Account

CASH BASIS

Revenue		
Water rents, January 31, 1944 per cash book	$ 3,006.79	
Water rents, 1942 per cash book	998.53	
Water rents, 1942 per cash book	64.50	
		$ 4,069.82
Expenses		
Superintendent's salary	$ 150.00	
Superintendent's labor and materials	226.37	
Labor on source of supply services, Bridge and dam	312.30	
Winter street bridge repairs	111.89	
Taxes, Town of New Hampton	64.20	
Painting hydrants	32.00	
Highway department repairs	40.70	
Trucking	10.88	
Blacksmithing	9.30	
Miscellaneous Merchandise	5.43	
Clerical	50.00	
Postage	4.06	
Bank service charges	1.28	
Total expenses		$ 1,018.41
Profit Before Depreciation Charges		$ 3,051.41
Other Charges and Credits		
Overpayment to treasurer, 1942	$ 206.03	
Less, overpayment, 1943	50.65	
		$ 155.38
		$ 2,896.03

Capital Expenditures		
Mains		$ 322.53
Profit Before Depreciation Charges		
(Cash)		$ 2,573.50

PROOF OF CASH PROFIT

Remitted to treasurer, January 31, 1944	$ 2,510.28	
Cash in bank, E. W. Sanborn account	63.22	
Total		$ 2,573.50

DETAILED INVENTORY

OF THE

Town of Ashland

NEW HAMPSHIRE

FOR THE YEAR ENDING

DECEMBER 31, 1944

Detailed Inventory

NAME	Description and Value of Real and Personal Property		POLL	Total Valuation	Amount of Taxes
Abear, Henry	Homestead, Mill st			2800	88.20
Abear, Lydia C			1		5.00
Abear, Martin	Homestead, Thompson st		1	3500	115.25
Ackerman, Florence			1		5.00
Ackerman, Russell R			1		5.00
Addison, Clarence			1		5.00
Addison, Harriet L			1		5.00
Allen, Alice I	House & land, Squam lake			4000	126.00
Amoco Oil Co.	4 c pumps	500		500	15.75
Amsden, Elsie G			1		5.00
Amsden, Glen H			1		5.00
Amsden, Roland			1		5.00
Amsden, Mrs. Roland			1		5.00
Amsden, Orrin H	85a farm	500	1		
	2 cows	180		680	26.42
Ashland Paper Mills, Inc.	Stock in trade	20000			
	Mills and machinery	80000		100000	3150.00
Ashland Savings Bank	Bank building	8000			
	Ricker house, Mill st	1500		9500	299.25
Ashland Wood Products Co.	Land and buildings	2000			
	Mills and machinery	3750			
	Stock in trade	1100		6850	215.78
Ashby, Mrs R A			1		5.00
Ashby, R A			1		5.00
Ashby, Alma E			1		5.00
Avery, Annie B	Farm E Main st	2550			
	Growing wood	950			
	Exemption	1000		2500	78.75
Avery, Edna	House and land			300	9.45
Avery, Flora E			1		5.00
Avery, Fred A	15a pasture, Ctr Hbr rd	400		400	12.60
Avery, Bernard	1 horse			100	3.15
Avery, Harry C	190a farm	1500	1		
	G wood	250			
	4 horses	550			
	2 cows	125			
	2 hogs	30		2455	82.33
Anderson, John			1		5.00
Anderson, Mary			1		5.00
Avery, Harold K	2 oxen	300	1		
	3 cows	330			
	1 neat stock	40		670	26.10
Avery, Marion A			1		5.00
Avery, Raymond M	Homestead		1	1700	58.55
Associated Medical Ctr.	Block, Main st			5500	173.25

RESIDENT

NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Austin, Marcus		1		5.00
Austin, Mrs. Marcus		1		5.00
Baker, Avis J	39a pasture and camp 500	1		
	G wood 1500		2000	68.00
Baker, Avis & Gladys M	Homestead		4000	126.00
Ashe, Arnold		1		5.00
Bastow, Percy		1		5.00
Bastow, Maude T		1		5.00
Beard, Clement		1		5.00
Bellavance, Helen M		1		5.00
Baker, Maude H		1		5.00
Baker, Mathew B	Homestead Glove st	1	2000	68.00
Baker, Theron B A	Homestead Hill st		3000	94.50
Baker, Delia		1		5.00
Barnier, Almeda	Homestead W Main st		2000	63.00
Barnier, Josephine		1		5.00
Barnier, Leon		1		5.00
Batchelder, Dorothy E and Harry C	125a Brown pasture Blanchard farm 4000			
	150a Eastman farm 3000			
	22 cows 3370			
	Growing wood 500		10370	326.66
Batchelder, Fannie Heirs	½a lot on lake 750			
	Homestead 7800			
	House Carr ave 3300			
	Growing wood 250		12050	379.57
Bavis, Doris		1		5.00
Bavis, J C	House River st	1	3000	99.50
Beaman, Anna E		1		5.00
Beaman, Ralph L	Homestead & lot Depot st	1	2500	83.75
Beaman, Sarah A		1		5.00
Bellavance, Agnes C	Homestead Mill st	1	3000	99.50
Bellevance, Peter A	House Washington st	1	2500	83.75
Beard, Carleton J		1		5.00
Bickford, Archie M	75a Smith farm 600			
	1 horse 200			
	Growing wood 400			
	Exemption 1000		200	6.30
Bickford, Earl M	House Main st 2700			
	Homestead Main st 4700		7400	233.10
Bickford, Edna M		1		5.00
Bickford, Elwin S	Homestead 1200	1		
	Lot 200		1400	49.10
Bickford, Ida E	Homestead Spring st	1	2250	75.82
Bilodeau, Addie M		1		5.00
Bilodeau, Adele E	House Thompson st	1	1200	42.80
Bilodeau, Alfred T	Homestead & ld E Main st	1	1500	52.25

RESIDENT

NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Bilodeau, Clara L	Homestead E Main st	1	1800	61.70
Bilodeau, Hazel		1		5.00
Bilodeau, Jos. N Heirs	House Thompson st		1500	47.25
Bilodeau, Mary A	House & lot Depot & Mill		3200	100.80
Bilodeau, Theodore	Land Thompson 700	1		
	House & ld Thompson 3000		3700	121.55
Bilodeau, Theodule		1		5.00
Bilodeau, Thos. J		1		5.00
Bilodeau, Mary		1		5.00
Bilodeau, Theodore Jr & Mary	Morrison house Mill st 2000	1		
	1 cow 100		2100	71.15
Blake, Albert P		1		5.00
Blake, Margaret M	Homestead Cottage st	1	2800	93.20
Bilodeau, Romeo		1		5.00
Bilodeau, Mrs Romeo		1		5.00
Blake, Harry I	Camp Pease shore		1000	31.50
Blake, Marsena C	Block Main st 3000			
	Homestead Thompson 4200		7200	226.80
Blake, Rufus		1		5.00
Blanchard, Abbie M		1		5.00
Blanchard, Darrell F	House Mill st	1	1800	61.70
Blanchard, John H	Hmstd & lot Church st		3000	94.50
Blanchard, Ruth		1		5.00
Boisvert, Arthur R		1		5.00
Boisvert, Eliz. A		1		5.00
Boisvert, Alma		1		5.00
Boisvert, Joseph	1 neat stock 50	1		
	Homestead Thompson 3000			
	2 cows 250		3300	108.95
Boone, Allen E Heirs	Cottage and land		2500	78.75
Boone, Robert C	Cottage & ld Squam lake		2500	78.75
Boston & Maine R R	Land near station		1500	47.25
Bowles, Elmer G	2 horses	1	250	12.87
Boyle, Joseph		1		5.00
Boyle, Theda		1		5.00
Boynton, Elbridge & Elsie	Micklon hse Mill & Elm		1200	37.80
Boynton, Elbridge	1 neat stock 40	1		
	Land Carr ave 25			
	1 cow 50		115	8.62
Boynton, Robert P & Hazel G	Payne farm Avery rd 2500	1		
	Growing wood 500		3000	99.50
Brady, Agnes J	Dwelling	1	1000	36.50
Brady, Thos. J		1		5.00
Brazeau, Alfred J	Land E Main st 500	1		
	1 cow 90		590	23.59
Brazeau, Alice		1		5.00

RESIDENT

NAME	Description and Value of Real and Personal Property		POLL	Total Valuation	Amount of Taxes
Brazeau, Delsie			1		5.00
Brazeau, Heirs					
Eleazer M	House Washington st			2000	63.00
Brazeau, Frank			1		5.00
Brazeau, Leonard			1		5.00
Brazeau, Rena			1		5.00
Brett, Alton	Homestead Highland st			1000	31.50
Brock, Francis H			1		5.00
Brock, Grace E			1		5.00
Brock, John C	Growing wood	700	1		
	88a farm Highland st	1300			
	1 cow	90		2090	65.84
Brock, Louise R			1		5.00
Brogan, Mabel J	Growing wood	500			
	150a farm	500			
	Lot Main st	250		1250	39.37
Brown, Albert L			1		5.00
Brown, Bertha C	House Highland st	4000	1		
	House Pleasant st	6000		10000	320.00
Brown, Bertha P	House & store Winter	1500	1		
	Stock in trade	300		1800	61.70
Brown, Edith H			1		5.00
Brown, Daniel G			1		5.00
Brown, Laura M			1		5.00
Brown, Laura D			1		5.00
Brown Co. Berlin N H	Wood			278	8.76
Brooks, Lyman			1		5.00
Bruce, Dolly			1		5.00
Brunt, Adrian			1		5.00
Brown, E Forrest	Camp Leavitt rd			800	25.20
Brown, George I	House Carr ave	3100	1		
	Lot Carr ave	100		3200	105.80
Brown, Gertrude B			1		5.00
Brown, Grace T			1		5.00
Brown, Howard R	Homestead Winter		1	2000	68.00
Brown, Ida A			1		5.00
Brown, Roger R			1		5.00
Brown, Marvin			1		5.00
Brown, Robert F			1		5.00
Brown, Stella	House Winter st			3000	94.50
Brown, Walter B	House Highland st	6500			
	Storehouse School st	1200			
	Smith house Hill st	3200			
	Hardy land Main st	500			
	Dean woodlot	200			
	Land Hill st & Mill	100			

RESIDENT

NAME	Description and Value of Real and Personal Property		POLL	Total Valuation	Amount of Tax
	Stock in trade	19558			
	Growing wood	800		32558	1025.58
Brown, Walter H			1		5.00
Brown, Wilfred A	House Winter st			2500	78.75
Brown, Ruth	House Winter st		1	2500	83.75
Brown, William A	Homestead Winter st		1	3000	99.50
Brunt, Robert			1		5.00
Brunt, Eva			1		5.00
Brunt, Celia			1		5.00
Brunt, William			1		5.00
Brunt, George H	Homestead Pleasant st			4000	126.00
Bryant, F L Heirs	Baker woodlot	150			
	House & ld Thompson	500			
	Growing wood	300		950	29.93
Bryant, Lois C			1		5.00
Bryant, Maude			1		5.00
Buckman, Harold			1		5.00
Bump, Curtis G	Brown house & land	2000	1		
	Homestead & ld Depot	4000		6000	194.00
Bump, Donald				10	.31
Bump, Mattie F			1		5.00
Brunt, Dorothy			1		5.00
Campbell, George S	Henhouses and land		1	1500	52.25
Campbell, Mabelle N	House Main st	3000	1		
	Gravel pit land	250		3250	107.37
Calley, Agnes M			1		5.00
Calley, Alden	Sprout land			50	1.58
Calley, Charles E	Garage River st	1500	1		
	Stock in trade	135		1635	56.50
Calley, Charles M			1		5.00
Calley, Harris W	Homestead		1	4000	131.00
Calley, Lester T	Homestead	3000	1		
	Howe land	800			
	Evans Cove land	70		3870	126.91
Caldon, Everett E & Christie B	Boone cottage & land			3500	110.25
Carroll, Jos			1		5.00
Carroll, W J B			1		5.00
Carroll, Harriet			1		5.00
Clevenson, Rebecca F F			1		5.00
Calley, Letitia			1		5.00
Calley, Maude J	Homestead Main st		1	5500	178.25
Calley, Nellie J			1		5.00
Calley, Roger H	2 camps 600 &	300		900	28.35
Carey, Martha S	Homestead Highland st			5500	173.25
Carter, Addie L	Woodlot N Ashland	100	1		
	Camp N Ashland	150		250	15.87

RESIDENT

NAME	Description and Value of Real and Personal Property		POLL	Total Valuation	Amount of Taxes
Carroll, James			1		5.00
Carr, Alvah	Stock in trade	700	1		
	Machinery	800			
	Wood	750		2250	75.88
Carter, Almon E	Homestead		1	1500	52.25
Cartier, Dorothy L			1		5.00
Cartier, George A			1		5.00
Chase, Lillian A			1		5.00
Cilley, John C	House School st		1	2500	83.75
Cilley, Olive G			1		5.00
Chase, Ora A	Farm Calley road	2000	1		
	3 horses	300			
	2 cows	120			
	1 neat stock	40		2460	82.49
Clement, Harry			1		5.00
Clark, Carrie M			1		5.00
Clark, Edna M	32a homestead	4500	1		
	1 cow	125			
	1 neat stock	75		4700	153.05
Clark, E Maude			1		5.00
Clark, Sherman A			1		5.00
Clifford, Walter B Heirs	Homestead Washington st			2500	78.75
Clough, Jessica			1		5.00
Clough, Roy L	Land Squam river	150			
	Garage and homestead	2000			
	Growing wood	125			
	Exempt	1000		1275	40.16
Coleman, Thos.			1		5.00
Chellman, Westley			1		5.00
Chellman, Mrs Westley			1		5.00
Chick, Eva			1		5.00
Colonial Beacon Oil	1 electric pump	85			
	2 c pumps	320		405	12.76
Comeau, Edw			1		5.00
Corey, Henry E			1		5.00
Commager, James	Camps & land River rd			1200	37.80
Condon, Leona R	Black Swan Tea Room			4000	126.00
Cooley, Bessie M			1		5.00
Cooley, Leon A			1		5.00
Cooley, Mary A	Homestead & land			3000	94.50
Cormier, Jos E	House & land N H rd			1800	56.70
Cote, Addie L	House & land Elm st		1	2500	83.75
Cote, Albert E & Odile F	150a Wadleigh farm	3200	1		
	Growing wood	300			
	Cottage	600			
	11 cows	1395			
	200 fowls	150			

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NAME	Description and Value of Real and Personal Property		POLL	Total Valuation	Amount of Taxes
	1 horse	135			
	Stock in trade	2000		7780	255.07
Cote, Rose M			1		5.00
Corriseau, Gloria			1		5.00
Cote, Helen M			1		5.00
Cote, Harry L	Block Main st	4700			
	125a farm Thompson	4000			
	G wood	500			
	30a land W Main st	1200			
	House & land N H rd	3500			
	11 cows	1440			
	3 neat stock	210			
	2 horses	300		15850	499.28
Crockett, Richard			1		5.00
Crane, Barbara			1		5.00
Cote, Elizabeth	G wood	800			
& Elmer Goud	196a farm Collins st	2900		3700	116.55
Cote, George T	Homestead E Main st		1	2500	83.25
Cote, Jessie M	Homestead Winter st			2000	63.00
Cote, John H	Homestead Cottage st		1	2500	83.75
Cote, Margery M			1		5.00
Cote, Rose E			1		5.00
Cotton, Cora V	Homestead River rd	3000		3000	94.50
Cotton, John M	House rear Drugstore	1500			
	Exempt	1000		500	15.75
Crowley, Jas			1		5.00
Crane, Helen C	House & ld Highland	4500			
	G wood	800			
	Cottage	500			
	Eastman lot	100			
	Blanchard lot Owl Bk	350			
	Land on Owl Brook rd	250			
	McCauley land	600		6300	198.45
Crawford, Emma	House Spring st	3000			
	Exempt	1000		2000	63.00
Crawford, Ernest	House lot Depot st	200	1		
and Ruth E	Homestead Winter st	2750			
	75 fowls	25			
	Exempt	1000		1975	67.21
Creighton, Marion	House Thompson st	2000			
	House Mechanic st	250			
	House & ld W Main st	100			
	Land on Mill pond	50		2400	75.60
Cross, Ada B			1		5.00
Cross, Helen M			1		5.00
Cross, Horace			1		5.00
Cross, Lester O	House near sawmill		1	200	11.30

RESIDENT

NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Cross, Marguerita B	Homestead	1	400	17.60
Crowley, Carl E		1		5.00
Crowley, Grace		1		5.00
Crowley, Carl & Grace	Homestead E Main st 2000			
	Storehouse and land 700		2700	85.05
Cutter, Frank		1		5.00
Cutter, Doris		1		5.00
Davison, Wm		1		5.00
Doggett, Edw		1		5.00
Deragon, Lucy		1		5.00
Daniel, Florence		1		5.00
Dearborn, Edna		1		5.00
Daft, Heirs of Eliz.	Camp on Squam lake		3500	110.25
Dame, Corinne M		1		5.00
Dame, Sherburne B	Homestead Winter st	1	2500	83.75
Day, Louis G	Homestead Mill st	1	2500	83.75
Day, Theresa M		1		5.00
Dionne, Ethel M		1		5.00
Dunkerton, Dorothy		1		5.00
Dicey, Albina M		1		5.00
Dicey, Arthur R	Homestead Winter st	1	1800	61.70
Dicey, Heirs of Delia	House Glove st		1500	47.25
Dicey, George C	House Mill & Winter sts	1	2500	83.75
Dion, Heirs of Henry	House & lot W Main st		1200	37.80
Dion, Lola M		1		5.00
Dion, Lorenzo H	Homestead Mill st 2800			
	Exempt 1000		1800	56.70
Dow, Albert E		1		5.00
Dow, George E		1		5.00
Dow, Marguerite		1		5.00
Dow, Harriet V	Homestead Thompson st	1	2000	68.00
Dow, Samuel E	Homestead Pleasant st	1	2500	83.75
Downer, Edith		1		5.00
Downing, Minnie		1		5.00
Downing, Warren S		1		5.00
Dudley, W M	Camp & boathse Leavitt rd		2150	57.73
Duffy, S Francis	Boat 300	1		
	House E Main st 4500		4800	156.20
Duffy, Margaret I		1		5.00
Donnell, Wm	Boat		150	4.72
Dunn, W S	Homestead N H road 1000		1000	31.50
Dupuis, Lena M		1		5.00
Dupuis, Patrick	Homestead Winter	1	2500	83.75
Duke, Robert		1		5.00
Duclos, Ernest J	House W Main 3200	1	3200	105.80
Duclos, Mrs Ernest J		1		5.00
Duclos, Ernest J Jr	1 horse	1	50	6.57

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NAME	Description and Value of Real and Personal Property		POLL	Total Valuation	Amount of Taxes
Duclos, Joseph A	Shields house School st		1	500	20.75
Duclos, Leo			1		5.00
Duclos, Doris A			1		5.00
Dumas, Eugene C	Boat		1	250	12.88
Eastman, Mrs. Alice	Homestead Main st	2300		2300	72.45
Eastman, Helen			1		5.00
Elliott, John			1		5.00
Eastman, Florence	House Depot st			3500	110.25
Eastman, Ila B	Boathouse	500	1		
	Land	400			
	Homestead	1500		2400	80.60
Eastman, M Alice	Camp Squam lake			2800	88.20
Eastman, Malcolm	Homestead River st		1	2500	83.75
Eastman, Marion			1		5.00
Eastman, Philip S	House & land River st	1000			
	Exempt	1000			
Eastman, Robert H	Block Main st	2700	1	2700	90.05
Ellsworth, William	House River st			1000	31.50
Erickson, Velma C			1		5.00
Estes, Frank G	Homestead Depot st	3000	1		
	Stock in trade	100		3100	97.65
Ernest, John R	Growing wood	150	1		
	Woodlot Peavey Hill	100			
	Homestead Highland	4000			
	2 ten house Highland	2500			
	House rear town hall	1800			
	Garage River st	500			
	House & shop River st	2000			
	Cottrell land & bldgs	600			
	Coggswell hs Pleasant	4000		15650	497.98
Ernest, Sue			1		5.00
Forbes, Phillis			1		5.00
Farmar, Lucille	Mill st house			1850	58.25
Farmers Grain Store	Storehouse	700			
	Storehouse & land	4500			
	Stock in trade	5308		10508	331.00
Feiner, Hilda			1		5.00
Feiner, Samuel	Homestead Highland st			6500	204.75
Fields, Clara			1		5.00
Fifield, E Gertrude	Block Main st	3500	1		
	Homestead	5500			
	Stock in trade	800		9800	313.70
Frost, Ethel, Merle E and Gladys T	House and land Depot st			3000	94.50
Fields, James M			1		5.00
Fields, Pearl G	House Mill st		1	1000	36.50
Fifield, Louie V	Homestead			4500	141.75

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NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
First National Store	Stock in trade		3394	106.91
Fisher, Helen M		1		5.00
Flanders, Ada M	House Leavitt rd		2000	63.00
Flanders, Charles M	House Murray st	1	1500	52.25
Flanders, Christie H		1		5.00
Flanders, Cynthia L		1		5.00
Flanders, Delphine		1		5.00
Flanders, Ellen A		1		5.00
Flanders, Frank H		1		5.00
Flanders, George U		1		5.00
Flanders, Lawrence M	Homestead Carr ave 2000	1		
	90 fowls 40		2040	69.26
Flanders, Mary M		1		5.00
Flanders, Roy N		1		5.00
Fleming, Annie M		1		5.00
Fleming, Frank C	Homestead Church st	1	2500	83.75
Fleming, James H	Homestead 3700	1		
	Lot 200		3900	127.85
Fleming, Mary A		1		5.00
Fleming, Myrtie B		1		5.00
Fletcher, Chas		1		5.00
French, Chas L & Elsie E	Thompsn cottage Leavit rd		3000	94.50
Fletcher, Chester	House Depot st		3000	94.50
Fontaine, Alice		1		5.00
Fontaine, Roland	Homestead Spring st	1	3000	99.50
Foss, Carrie A	House Washington st	1	1800	61.70
Frost, Merle		1		5.00
Forbes, Jos. D	Russell house Mill st	1	3000	99.50
Flanders, Eleanor		1		5.00
Fowler, Irene		1		5.00
Frost, Gladys		1		5.00
Forbes, Lillian F		1		5.00
Fracher, Edmund	Camp & lot Pease shore		1300	40.95
Franconia Theatre Inc	Land & theatre building		4500	141.75
Fuller, Elsie G		1		5.00
Garrick, Mildred		1		5.00
Gamache, Napoleon and George A	House W Main st 800			
	Garage W Main st 1200		2000	63.00
Gamache, Emile L		1		5.00
Gamache, Joseph Heirs	Homestead Main st		1000	31.50
Gamache, Laura		1		5.00
Gault, Clara B		1		5.00
Gilpatric, George E Jr and Vera F	G wood 200			
	Morrill farm N Ash rd 2000		2200	69.30
Gilpatrick, Vera		1		5.00

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NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Gamache, Mrs Theo Heirs	House E Main st		2800	88.20
Gamache, Rosanna		1		5.00
Gammons, Ida M	Land Highland st		500	15.75
Gammons, Sarah A		1		5.00
Garland, Catherine		1		5.00
Gault, Ashley C		1		5.00
Gault, Agnes		1		5.00
Gault, George W	Lot School st 500			
	Homestead School st 1500		2000	63.00
Gignac, Heirs Gregoire	House W Main st		1500	47.25
Gignac, Leanoir E		1		5.00
Gingras, C E	Y D Pharmacy stock 2000			
	Exempt 1000		1000	31.50
Gingras, Gertrude S		1		5.00
Gorman, Thos.		1		5.00
Gibbs, Lwirt		1		5.00
Gibbs, Alice		1		5.00
Goud, Elmer		1		5.00
Goud, Mabel		1		5.00
Goddard, Geo O		1		5.00
Goddard, Margaret		1		5.00
Grossman, Lillian		1		5.00
Gilbert, Mrs Wilkin		1		5.00
Gilbert, Wilkin		1		5.00
Gingras, Leo R		1		5.00
Glidden, Lawson W	20a Hmstd Highland st7000	1		
	3 horses 300			
	10a Ladd land 800			
	1 cow 150			
	3 hogs 50			
	25a land River road 1500			
	1 neat stock 100			
	3 sheep 36		9936	317.98
Glidden, Pauline		1		5.00
Goddard, Carrie G	Homestead Pleasant st		2500	78.75
Goddard, Edna C		1		5.00
Goddard, Lauriston M	House Main st 2500	1		
	House Gordon st 1200			
	Barn & lot E Main st 600		4300	140.45
Gehling, Chas P	Boat		150	4.73
Gilpatrick, Walter		1		5.00
Gordon, Richard L	House Highland st 3500	2		
and Gladys	1 cow 200		3700	126.55
Gotham, Mary P	Homestead Winter st		4500	141.75
Grafton Lodge IOOF	Block Main st		10000	315.00
Gray, Roland		1		5.00

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NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Gray, Mrs Roland		1		5.00
Gray, Rena B & Earl	Heath house 1650			
	Exempt 1000		650	25.48
Glidden, George H and Beryl	Hughes house	1	3300	108.95
Glidden, Mrs George H		1		5.00
Guyotte, Philip	LeBrun house Mill st 2500			
	LeBrun house Mill st 1400		3900	122.85
Green, Hector	100a Holmes farm 400			
	Growing wood 1100		1500	47.25
Greenleaf, John	40a Moore farm N ash 200			
	Growing wood 100		300	9.45
Griffin, Julia S		1		5.00
Gunn, Addie G	Homestead School st	1	3000	99.50
Gunn, Evelyn		1		5.00
Gunn, John A	House School st		800	25.20
Gushea, Herbert F	Clay Cp Pease shore 1000			
	Exempt 1000			
Guyotte, Arthur J	Prescott house Hill st 3000	1		
	Homestead 3000		6000	194.00
Guyette, Delsie V		1		5.00
Grandmont, Wilfred F		1		5.00
Guyotte, Ruth		1		5.00
Guyotte, Dona E	House Mill st 1500	1		
	Block Main st 5000			
	House Highland st 5000			
	Coal shed 200		11700	373.55
Guyotte, Delima B		1		5.00
Guyotte, Edith E		1		5.00
Guyotte, Eugene Jr		1		5.00
Guyette, Frank		1		5.00
Guyotte, Erma E		1		5.00
Guyotte, Julia M	Homestead		2500	78.75
Guyotte, Mary L	Homestead S Main st 2000	1	2000	68.00
Guyotte, Nelson S		1		5.00
Guyotte, Roger J	Stock in trade 1000	1		
	Homestead 3000		4000	131.00
Graton, Doris	House	1	1000	36.50
Graton, Milton		1		5.00
Haines, Ada L		1		5.00
Haines, Archibald F		1		5.00
Hall, Charles G	Homestead Spring st 2500	1		
	Land Spring st 400		2900	96.35
Hall, Kathryn M		1		5.00
Hall, Gladys		1		5.00
Hall, Lewis P	Homestead S Main st	1	800	30.20
Harriman, Arthur L	Shop Main st 2300	1		

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NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
	Homestead S Main st 2100			
	Boathouse 150			
	Stock in trade 31		4581	149.30
Haweeli, Eward		1		5.00
Heath, Newell		1		5.00
Heath, Lena		1		5.00
Hill, Virginia		1		5.00
Hill, Coran		1		5.00
Hammel, Henry B		1		5.00
Harriman, Addie	Land Carr ave		200	6.30
Harriman, Henry B	House Depot st		3000	94.50
Harrington, Jennie	House Hill st		2500	78.75
Harris, Carl S	House N H road		2000	63.00
Hartwell, Eva		1		5.00
Hartwell, Carrie E	Homestead E Main st		2500	78.75
Heath, Elizabeth D	House and lot		300	14.45
Hillsberg, Alex	Boat		150	4.73
Harvey, Irene F		1		5.00
Harvey, Edward		1		5.00
Haskell, William P	100a farm N Ash rd 1300			
	Growing wood 200		1500	47.25
Hawkins, Henry H		1		5.00
Hawkins, Rilla M		1		5.00
Hayes, Margery A		1		5.00
Heath, Flora M		1		5.00
Hall, Lena		1		5.00
Hamel, Alfred		1		5.00
Hancock, Joan		1		5.00
Hamel, Marion		1		5.00
Harvey, Floyd		1		5.00
Harvey, Mrs Edw		1		5.00
Heath, Harold A		1		5.00
Heath, Herbert	House River road 1500	1		
	Camp River road 100		1600	55.40
Heath, Roxie J Heirs	125a farm Leavitt rd 2650	1		
	2 cows 235			
	G wood 550		3435	108.20
Heath, Sarah M		1		5.00
Hill, Raymond		1		5.00
Hilliard, Bernard		1		5.00
Hinds, Clarence H	Homestead Thompson 1000			
	Stock in trade 300			
	Exempt 1000		300	9.45
Hill, Beatrice		1		5.00
Hinds, Clara H		1		5.00
Hinds, James C	Homestead Carr ave 1200			
	Exempt 1000		200	6.30

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NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Hinds, Clara M		1		5.00
Hinds, Marion E		1		5.00
Holt, Florence		1		5.00
Holland, Anna M	House N H road		3500	110.25
Homans, Harry F	Farm & Filling station 1450			
	Growing wood 50		1500	47.25
Horrigan, Edw J		1		5.00
Horrigan, Margaret	Homestead River st	1	4000	131.00
Howe, Heirs Allen S	Gravel pit 300			
	Woodlot & growing wd 500		800	25.20
Hughes, Mae		1		5.00
Huckins, Heirs Victor	House Winter st		2000	63.00
Huckins, Heirs Alvah P	Hoyt field 1000			
	House River st 3000		4000	126.00
Huckins, Clarence M	Land and buildings 700			
	School building & land 300		1000	31.50
	No Ashland			
Huckins, E V & M W	40a Rollins woodlot			
	No Ashland		600	18.90
Huckins, Frank S	Homestead Cottage st		2800	88.20
Hilliard, Pauline		1		5.00
Huckins, Quinton		1		5.00
Huckins, Herman A	Homestead Thompson st	1	1500	52.25
Huckins, Mrs Herman		1		5.00
Hudson, J R	Camp Pease shore		1200	37.80
Hughes, Alice M		1		5.00
Huckins, Doris		1		5.00
Hughes, Bert K		1		5.00
Hughes, Mary E M		1		5.00
Hughes, Melville C and Romenia	House Highland st	2	5000	167.50
Hughes, Elmer C	3 cabins L Sq bridge 1000	1		
	Woodlot 100			
	House School st 3800		4900	159.35
Huntoon, Geo		1		5.00
Hughes, Gladys		1		5.00
Hughes, Lawrence		1		5.00
Hurlburt, Eliz and Sherman	G wood 850			
	120a farm 2150			
	Camp 2000		5000	157.50
Hutchins, Mrs Iva M	Baker pasture 100	1		
	Homestead 2750		2850	94.78
Hutchins, Erwin W		1		5.00
Jackman, Richard M		1		5.00
Jacques, Richard	Lot		300	9.45
Jackman, Rita V		1		5.00

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NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Jewell, Emma A	House School st		2000	63.00
Johnson, Ethel	House Highland st	1	3000	99.50
Johnson, Grace L		1		5.00
Johnson Lumber Co.	Wood		450	14.18
Johnson, John	Camp & lot Pease shore		1200	37.80
Johnson, Robert A		1		5.00
Jordan, Harry B		1		5.00
Jordan, Marie G	Restaurant Main st	1	2500	83.75
Jacques, Rose A	House School st 2200			
	Exempt 1000		1200	37.80
Joyce, Ruth		1		5.00
Jenny Oil Co.	2 pumps		100	3.15
Kahler, Albion	Land River st		300	9.45
Kahler, Annie C	Homestead Highland st	1	6000	194.00
Kaplan, Hyman S	House & ld Highland 4500	1		
	1 boat 100		4600	149.90
Kaplan, Sara J		1		5.00
Kebrich, Jacob	Camp Pease shore		2000	63.00
Keefe, Katherine		1		5.00
Kelley, Beulah		1		5.00
Kelley, Edith M	House lot Washington st		200	6.30
Kelley, Frank O Heirs	Homestead E Main st		2300	72.45
Kelley, Harry	House Collins st	1	1800	61.70
Kelley, Lillian M	McCauley hse River st		1200	37.80
Kelley, Lawrence G		1		5.00
Kelley, Mabel		1		5.00
Kelley, Truman	House W Main 1500			
	House W Main 2000			
	Exempt 1000		2500	78.75
Kelley, Alfred S	Brown house School		2000	63.00
Kelley, Lawrence M		1		5.00
Keniston, Chas. W	Land W of Highway at Union Bridge		1000	31.50
Kilgallon, Sylvia J	House School st	1	1500	52.25
Kilgore, Dorothy		1		5.00
Kilpatrick, Corinne	House School st 2000			
	House School rear 2000		4000	126.00
Kimball, Edwin	4a house 7 pines rd	1	500	20.75
Kimball, Frank A	Homestead River road 2200			
	G wood 800		3000	94.50
Kimball, Gladys E		1		5.00
Kimball, Roscoe C		1		5.00
Kimball, Gladys E & Roscoe C & Leon J Merrill	Merrill house N Ash		1000	31.50
King, Charles		1		5.00

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NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
King, Estella		1		5.00
Kloss, Anna	Cottage, garage & land		3000	94.50
Knowlton, Grace B Heirs	Homestead Highland st		4200	132.30
Knowlton, Harold E		1		5.00
Knowlton, Ona V		1		5.00
LaBrique, Ira G		1		5.00
LaBrique, Mary D		1		5.00
LaBrique, William P	Homestead Church st	1	3300	108.95
Lafoe, George A	House Carr ave		2500	78.75
LaLonde, Thelma L		1		5.00
Lamson, R S	Boat		100	3.15
Lambert, Frank H	G wood 400	1		
	Homestead & land 1000			
	2 horses 400			
	2 cows 120		1920	65.48
Ladner, Geo		1		5.00
Lane, Michael		1		5.00
Landroche, Elsie		1		5.00
Lamond, Fred		1		5.00
Lamond, Josie W	Homestead Depot st	1	1500	54.25
Landroche, Amazalie A		1		5.00
Landroche, Arthur M	Homestead River st	1	900	33.35
Landroche, Madalene		1		5.00
Lawlor, James	Store building Main st		2250	70.88
Leavitt, Florence		1		5.00
Leavitt, Guy L	Homestead Cottage	1	2500	83.75
Leavitt, Irene C		1		5.00
Lemire, Amanda		1		5.00
Lewis, Edw	Ruell house		500	15.75
Longley, Celestain F		1		5.00
Longley, Marion D & C F	Homestead N Ashland	1	2500	83.75
Lord, Ethel M		1		5.00
Lord, Winfield C	Homestead River st 1600			
	Exempt 1000		600	18.90
Lyford, Colby R	Land River st 850	1		
	Homestead N H road 2500			
	Storehouse & g wood 150		3500	115.25
Lyford, Irene B		1		5.00
Lynch, Margaret		1		5.00
Mathieu, Mrs M A		1		5.00
Marshall, Katherine		1		5.00
McKay, Richard		1		5.00
McKay, Evelyn		1		5.00
McKinley, Wm		1		5.00
McKinley, Mrs Wm		1		5.00
McDuffy, Chas		1		5.00
McDuffy, Lena M		1		5.00

RESIDENT

NAME	Description and Value of Real and Personal Property	POLL	Valuation Total	Amount of Taxes
Mardin, Elizabeth		1		5.00
Magoon, Mildred		1		5.00
Mabry, Geo H & Anna C	Camp Pease shore		1200	37.80
Manness, Richard A	House cor Church & Mill st		2500	78.75
MacMillan, Effie & Helen	Cottage & ld Squam lake		3700	116.55
McCarthy, John P		1		5.00
McCarthy, Rita		1		5.00
Mailhot, Jennie	Homestead Mill st	1	2500	83.75
Mailhot, Wilfred J		1		5.00
Maine, Edna C		1		5.00
Maine, Sam R	Homestead Highland	1	2800	93.20
Marcroft, Chas D and Violet	Carr house Thompson st	2	2000	73.00
Marcroft, Emma B		1		5.00
Martin, Audley		1		5.00
Marcroft, S D Sr	House Winter st		2500	78.75
Marcroft, S D Jr		1		5.00
Marsh, Agnes		1		5.00
Marsh, Elmer L	Homestead Mill st	1	1000	36.50
Martin, Bert A	Homestead Depot st	1	3000	99.50
Martin, Fannie L		1		5.00
May, Helen E		1		5.00
May, Raymond T	Shepard house River st	1	2500	83.75
MacKay, Malcolm	Camp N H road		150	4.73
MacDonald, Harold		1		5.00
MacDonald, Helen		1		5.00
McGlone, Rodger J	Hmstd & grge Main st 4500 Exempt 1000		3500	110.25
Martin, Ruby A		1		5.00
Mathews, Albert		1		5.00
Mathews, Mrs Albert		1		5.00
Madore, Blanche		1		5.00
Meakin, John	House Winter st		2000	63.00
Meredith Village Savings Bank	Bowen hse Thompson 1500 Read land 25 Brown block 6000 Beers house Depot st 2000		9525	300.04
Merrill, Lilia		1		5.00
Merrill, Leon J		1		5.00
Merrill, Dorothy A		1		5.00
Mills, George A	Eastman Mill River st		1800	56.70
Mills, Grace E		1		5.00
Merrow, Maria H	House Highland st 6500 House Highland rear 3500		10000	315.00
Methodist Society	House Hill st		2250	70.88
Micklon, Eleanor		1		5.00

RESIDENT

NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Micklon, Raymond	Homestead E Main st 4500			
	1 cow 100			
	Exempt 1000		3630	114.34
Mills, Caroline I		1		5.00
Mills, Floyd S	Homestead N H road 1700			
	Exempt 1000		700	22.05
Mitchell, Eugene	Hmstd Washington st 3100			
	Exempt 1000		2100	66.15
Mitchell, Mabel	25a woodland Avery road		300.	9.45
Mitchell, Mary G		1		5.00
Minnon, Esther		1		5.00
Morrill, Edw J		1		5.00
Morrill, George H	1 cow 150	1		
	1 horse 125		275	13.66
Morrill, Jos.	Homestead Carr ave	1	2000	68.00
Morrill, Marion		1		5.00
Morrill, Mary B	G wood 1000	1		
	175a homestead 2500		3500	115.25
Morrill, Margaret H		1		5.00
Mt Prospect Lodge A F & A M	Shepard block		25000	787.50
Morrison, Clifton C	House Thompson st 2800			
	Woodlot Thompson st 125			
	Wood growing 375		3300	103.95
Morrison, Ruth E	House Highland st		5500	173.25
Morse, Delia D		1		5.00
Morse, Eva M		1		5.00
Morse, Harvey J	Homestead Winter st	1	2600	86.90
Morse, Robert L	House Thompson st	1	2500	83.75
Morton, Alfred C	Tilton & Brace land 300	1		
	Homestead 1800			
	33a Cotton fld & pstr 1150			
	G wood 350		3600	118.40
Morton, Charlotte		1		5.00
Morton, Dorothy		1		5.00
Morton, Elton H		1		5.00
Morton, Evelyn R		1		5.00
Morton, Mary D	Woodlot 300	1		
	G wood 300		600	23.90
Morton, Philip I	Barrett house River rd	1	2500	83.75
Moulton, Theodora M		1		5.00
Murdock, Aleen J		1		5.00
Murdock, Harry S	Filling station W Main st	1	800	30.20
Morton, Mildred		1		5.00
Murdock, Mary A		1		5.00
Murdock, Philip W	House Paper Mill road		500	15.75
Murray, Hester	Homestead Main st		4000	126.00

RESIDENT

NAME	Description and Value of Real and Personal Property		POLL	Total Valuation	Amount of Taxes
Nichols, Alice B	Block Monument sq	1800			
	Homestead & tenement	5000			
	House Winter st	4500		11300	355.95
Nichols, Blanche M	Homestead Main st		1	3500	115.25
Newton, Guinevere			1		5.00
Nichols, Ernest	Garage Winter st			500	15.75
Nichols, Julia F	Homestead Church st		1	3500	115.25
Newton, Richard T			1		5.00
Nielsen, K B and Mary E	Lewis house	4700		4700	148.05
Nielsen, K B	Stock in trade	3000			
	Woodlot	100		3100	97.65
Normand, Eleanor	Two houses W Main st			700	22.05
Nielsen, Mary E			1		5.00
Normandin, Alfred			1		5.00
Noyes, Hazel			1		5.00
N H Electric Corp Inc	4 miles district line			800	25.20
Ober, Allen K	40a Eastman woodlot	200	1		
	50a Avery woodlot	520			
	1 horse	100			
	12a Stevens field	300			
	150a farm	3500			
	16 cows	2025			
	2 neat stock	80			
	G wood	150		6405	206.76
Ober, Marjorie A			1		5.00
Orton, Harriet C			1		5.00
Orton, Leon M	Homestead Highland st		1	6500	209.75
Ordway, Jesse			1		5.00
Ordway, Mabel			1		5.00
Olkkonen, Reemi J			1		5.00
Olkkonen, C Nancy			1		5.00
Page, Albert			1		5.00
Page, Elizabeth			1		5.00
Packard, Gertrude M S			1		5.00
Packard, L W Co., Inc	Stock in trade	100000			
	Mills & machinery	160000		260000	8190.00
Packard, Pauline L	Homestead Highland	34500	1		
	Bungalow	3000			
	G wood	500		38000	1202.00
Packard, L W			1		5.00
Page, Gladys			1		5.00
Paquette, Sylvia	Brown house off Winter		1	2000	68.00
Paquette, Belonie			1		5.00
Paquette, Ernest J	House Thompson st		1	2500	83.75
Paquette, Honore			1		5.00
Paquette, Rhenda B			1		5.00

RESIDENT

NAME	Description and Value of Real and Personal Property		POLL	Total Valuation	Amount of Taxes
Parkhurst, Mabel K	House E Main st			1600	50.40
Patten, Grace E			1		5.00
Patten, Frank			1		5.00
Patterson, Delma S Heirs of	Homestead Washington st			2800	88.20
Pearson, Flora M			1		5.00
Pearson, Herman W	Homestead No Ashland		1	1200	42.80
Pease, Benj. Heirs of	G wood	100			
	150a homestead	5900		6000	189.00
Pease, Brett & Iva	½a mill lot on lake			750	23.63
Pease, Harl	30a land and cottages	4400			
	G wood	100		4500	141.75
Pease, Madge			1		5.00
Peaslee, Edna T	Homestead River st		1	1500	52.25
Pepin, Dorothy			1		5.00
Pepin, Wilfred O	60a Morton farm		1	4500	146.75
Perkins, Virene			1		5.00
Perkins, J Frank Heirs	2 tenement hse Winter st			2000	63.00
Perkins, Harold	Boathouse			500	15.75
Perry, Annie E	Homestead Main st		1	2000	68.00
Perry, John F			1		5.00
Perry, Emma			1		5.00
Perry, Norman	G wood	500	1		
	250a Curtis house	3500		4000	131.00
Patterson, Ned F			1		5.00
Perry, Marion L			1		5.00
Pillsbury, Bessie			1		5.00
Pillsbury, Roland N			1		5.00
Platt, Ashley	Homestead Pleasant st	4500	1		
	2 ten hse Pleasant st	3000			
	1 house Pleasant st	500		8000	257.00
Platt, Charles G			1		5.00
Platt, Frances M			1		5.00
Plant, Elmer R	G wood	200	1		
	10a Sanborn land	50			
	Holderness school land	250			
	House Squam lake	400		4500	146.75
Plummer, Geo F	Homestead Depot st			4000	126.00
Plymouth Airport Inc	Aviation field			1000	31.50
Plymouth Guaranty Savings Bank	Block Main st			5000	157.00
Poulin, Napoleon	House Carr ave			2750	86.63
Pratt, O M	20a Eastman pasture			100	3.15
Preston, Walter	House Mill st		1	900	33.35
Previdi, Jos M	House River st	1600	1		
	G wood	400			
	Store building	3500			
	Stock	1000		6500	209.75

RESIDENT

NAME	Description and Value of Real and Personal Property		POLL	Total Valuation	Amount of Tax
Prevost, Jos A	House River st		1	1500	52.25
Proulx, Camillia N			1		5.00
Proulx, Harold	Homestead Hill st		1	3200	105.80
Provencher, Henry	House Glove st	2500	1		
	House River	2800		5300	171.95
Provencher, Leona M			1		5.00
Provencher, Robert H			1		5.00
Pryor, Thomas	Homestead Cottage st		1	3400	112.10
Pryor, Winifred			1		5.00
Public Service Co of N H	Transmission lines 4 44-100 miles	22200			
	Transmission lns 2 mi	4200			
	Transformer station	5400		31800	1001.70
Puccetti, Assinnati			1		5.00
Puccetti, Alfred J			1		5.00
Puccetti, Dorothy D			1		5.00
Puccetti, Rafaello Heirs of	Red house River st	1500			
	Homestead River st	2500			
	House River st	1000			
	House Gordon st	1500			
	Block Main st	10000		16500	519.75
Randall, Dorothy	30a Keniston land	1000	1		
	1 c pump	160		1160	41.54
Renfrew, Olin M	House Calley road			1800	56.70
Read, Lida M	Homestead Winter st		1	2800	93.20
Robinson, Adaline			1		5.00
Randall, Geo			1		5.00
Renfrew, Nellie			1		5.00
Ridley, A S	Boat			350	11.03
Robie, Ida			1		5.00
Rogers, Mrs Leon			1		5.00
Russell, Byron H			1		5.00
Rose, Robert	G wood	200			
	40a Kelley ld N Ash rd	100		300	9.45
Richards, Orlando H	Gammons block		1	5000	162.50
Richelson, Louis	Store and ten Main st			4000	126.00
Rice, Rose B	Block Main st			6500	204.75
Roby, Edwin M	80a Calley woodlot	200	1		
	G wood	400		600	23.90
Robie, Jessie	Homestead Highland st			2800	88.20
Robie, Edw R			1		5.00
Robinson, Mary P	Homestead Cottage st			2500	78.75
Robinson, Helen M			1		5.00
Robinson, Herman A	Homestead River st			2500	78.75
Robinson, Thelma			1		5.00
Robinson, Lenna J			1		5.00
Robinson, Louis G			1		5.00

RESIDENT

NAME	Description and Value of Real and Personal Property		POLL	Total Valuation	Amount of Taxes
Robinson, Clarence			1		5.00
Rock, Eleanor B			1		5.00
Rock, Jessie B			1		5.00
Ruell, Jos	Homestead Hill st		1	1500	52.25
Ruell, Merilda M			1		5.00
Russell, Elizabeth Heirs	Homestead Main st			1000	31.50
Sanborn, Caroline E and H C	Cottage and land			3750	118.13
Sanborn, Edgar W	Hmstd Highland st	4500	1		
	Icehouse and land	800			
	Coal shed	1000			
	Storehouse	500			
	Filling station	4500			
	2 c pumps	320			
	Stock in trade	500		12120	381.78
Sanborn, Mabel M			1		5.00
Salle	Land near dump			50	1.57
Sanborn, Melvira	½ homestead	1250			
	½ Dean field	425			
	Granite shed and other buildings	1000		2675	84.26
Sanborn, Florence D	½ homestead	1250	1		
	½ Dean field	425			
	Mill and stock	1000		2675	89.26
Sanborn, Harriet A & Etta Harris	House Depot st			3000	94.50
Sanborn, Jason E	Carr land	300			
	Shore lot	400			
	G wood	500		1200	37.80
Sargent, Anna			1		5.00
Shepard, Lillian I			1		5.00
Shaw, Jasper			1		5.00
Shaw, Jeanette			1		5.00
Spiller, Leonal			1		5.00
Spiller, Catherine E			1		5.00
Shaw, Harold			1		5.00
Shaw, Mrs Harold			1		5.00
Sanborn, Melville C	G wood	150	1		
	Sprout land	50			
	Homestead	1350		1550	53.83
Sanborn, Ross P	Kelley house Collins st	200		200	6.30
Sanborn, Sadie E			1		5.00
Sargent, Amelia Heirs	House River st			1600	50.40
Sargent, Arthur C			1		5.00
Sargent, Ida H			1		5.00
Scott, Robert G	Leavitt farm	1500	1		
	G wood	1000		2500	83.75

RESIDENT

NAME	Description and Value of Real and Personal Property		POLL	Total Valuation	Amount of Taxes
Scott, Miriam D			1		5.00
Shell Oil Co.	2 pumps			170	5.36
Shepard, Flora	House W Main st			3000	94.50
Shepard, Laura G			1		5.00
Shepard, Theron S			1		5.00
Shepard, Thos. C	Homestead and garage	3100	1		
	Bungalow	1800			
	Pasture	400		5300	171.95
Simons, Alice K			1		5.00
Simons, Don			1		5.00
Small, Chas L	80a farm	1900			
	G wood	100			
	2 cows	250			
	1 horse	50		2300	72.45
Small, Mary E	Calley house and land	700	1		
	15a Eastman field	300		1000	31.50
Small, Howard A			1		5.00
Smith, Adelbert	2 houses Collins st	1000			
		1800		2800	88.20
Smith, Marcia C			1		5.00
Smith, Donald B			1		5.00
Smith, Edw H			1		5.00
Shallow, Clara			1		5.00
Stucki, Helen			1		5.00
Smith, Everett B	G wood	250			
	Huckins land	250			
	Bungalow 7 Pines rd	800		1300	40.95
Smith, E B & O W	Mills land	500			
and Gladys Tatham	65a farm	2400			
	G wood	600		3500	110.25
Smith, Elois R			1		5.00
Smith, Forrest D			1		5.00
Smith, James A	Cotton hse Mechanic st	1600	1		
	3½a land Squam bridge and boathouse	2600			
	3 boats	300			
	Stock in trade	200		4500	146.75
Smith, Dorothy J & John W	Benton place			700	22.05
Stiles, Mrs Henry J			1		5.00
Smith, Mary L			1		5.00
Stafford, Geo C & Sons	Filling station Main st			4500	141.75
Smith, Minnie	Homestead Winter st			3500	110.25
Smith, Mildreth C	Homestead Winter st		1	3500	115.25
Smith, Vernon F			1		5.00
Socony Vacuum Oil Co	Buildings	8500			
	Land	1500			

RESIDENT

NAME	Description and Value of Real and Personal Property		POLL	Total Valuation	Amount of Taxes
	Service station	5000			
	Tanks	7500			
	3 c pumps	480			
	Stock in trade	3185		26165	824.20
State Oil Co.	2 c pumps			250	7.88
Sommers, Sylvia			1		5.00
Spaulding, Harry R	Homestead	4500	1		
	Land	500		5000	162.50
Spaulding, Lawrence M			1		5.00
Spaulding, Lillian M			1		5.00
Speare, Doris	Land and camps			5000	157.50
St. Arnauld, Alcide			1		5.00
St. Arnauld, Lucien			1		5.00
St. Arnauld, Xavia Heirs	Land	400			
	House and garage	3100		3500	110.25
Stewart, Leo			1		5.00
Stewart, Alice			1		5.00
Stewart, Bernadette			1		5.00
Sorrell, Ames			1		5.00
Stevens, Philip E &	1 boat	300			
Marian S	House & ld Leavitt rd	6100			
	Leavitt ld So Lvitt rd	1000			
	G wood	400		7800	245.70
Stairs, Chester J &					
Clara A	House River road		2	3500	120.25
Stevens, Hattie R	Camp Winter st			100	3.15
Stevens, Florence	Felch house	500	1	500	20.75
Stevens, Wilbur	1 cow	50	1	50	6.57
Stiles, Henry J			1		5.00
Straw, May L	House		1	3000	99.50
Suffill, Alice V			1		5.00
Suffill, Thomas H	Homestead S Main st		1	1800	61.70
Swayne, Meda M	Homestead		1	3000	99.50
Swayne & Goddard	Homestead E Main st			3000	94.50
Tagliabue, Nina Heirs of	70a farm Hicks hill	1080			
	Wood	420		1500	47.25
Tanguay, Arthur J	House & land Glove st		1	200	11.30
Tatham, Gladys R	2 horses		1	175	10.51
Tatham, Leonard M			1		5.00
Trabucco, Camilia			1		5.00
Thompson, Ethel M			1		5.00
Thompson, Louise H			1		5.00
Thompson, Margaret	Homestead Highland		1	4000	131.00
Thomas, Helen			1		5.00
Thompson, Elizabeth M			1		5.00
Thomas, Arthur L	House River road		1	3500	115.25
Tide Water Asso Oil Co	1 E pump			85	2.68

RESIDENT

NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Timlin, L Adele	Farm Highland st 3500			
	G wood 1500		5000	157.50
Tubbs, Katherine		1		5.00
Tubbs, Lee S		1		5.00
Tobey, Fred C	1 boat		200	6.30
Tyler, Ada W		1		5.00
Tracy, Harry	2 oxen		200	6.30
Vachon, Anthony M and Grace	House Carr ave		2100	66.15
Vachon, Grace I		1		5.00
Vachon, Jessie M		1		5.00
Vaillant, Alice		1		5.00
Vaillant, Albane	House River road	1	1200	52.80
Vaillant, Irene L		1		5.00
Vaillant, Naomi D		1		5.00
Vaillant, Thomas	Homestead River road	1	2700	90.05
Vallier, Ada B		1		5.00
Vallier, John		1		5.00
Vinton, Leon		1		5.00
Vinton, Mrs Leon		1		5.00
Vallier, Harold F		1		5.00
Verrill, Clarabelle		1		5.00
Virtue, Dorothy A		1		5.00
Virtue, Frank & Florence	Homestead Depot st		3000	94.50
Virtue, Frank		1		5.00
Volpe, Matilda	Camp Squam lake		2500	78.75
Watson, Myron E	65a cottage Highlnd st 3800			
	G wood 200		4000	126.00
Wescott, Edna		1		5.00
Wescott, Raymond	G wood 250	1		
	200 farm N Ashland rd 2500			
	3 horses 350			
	14 cows 1620			
	1 neat stock 40		4760	154.94
Weisberg, Clayton P		1		5.00
Weisberg, Vina V		1		5.00
Weisberg, Flora B		1		5.00
Weisberg, Max	Homestead River st	1	4500	146.75
Wheeler, H W		1		5.00
Wheeler, Mary E		1		5.00
Whitcher, Chas	House Cottage st		2000	63.00
Whitcomb, Margaret P		1		5.00
Webster, Laurence J	Perra house River rd		2000	63.00
Wilder, Royce	1 horse		100	3.15
Whitcomb, Roscoe M	Drug store Main st 4900	1		
	Hmstd Thompson st 4500			

RESIDENT

NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
	Stock in trade 4100		13500	430.25
White Mt Power Co.	Pole line No Ashland		800	25.20
Worthen, Maude		1		5.00
Williams, Mary F	House and land River rd		2300	72.45
Willoughby, Earl B	80a farm N Ashland rd2900	1		
	2 cows 300			
	3 sheep 45			
	1 horse 50			
	1 neat stock 75			
	2 hogs 30			
	G wood 100		3500	115.25
Willoughby, Eva P		1		5.00
Witham, Cedric &	10a house 2780	2		
Francena	1 neat stock 50			
	2 hogs 30		2780	97.57
White, Jas & Susan W	Ellis house School st 1100			
	Exempt 1000		100	3.15
White, Susan		1		5.00
Willoughby, Kyle	10a Holderness school lot 50			
	G wood 100		150	4.73
Woodman, Hallie L	House Thompson st	1	1500	52.25
Wood, Harry F	Woodlot 50			
	G wood 150		200	6.30
Woods, Garcia L		1		5.00
Wright, Freda		1		5.00
Woods, Cora E		1		5.00
Yeaton, Edwin C	Homestead Mill st 3600			
	236 fowls 186		3786	119.26
Yeaton, Della		1		5.00
Yeaton, Mary R		1		5.00
York, Frank G		1		5.00
Young, George O		1		5.00
Young, Homer N	House River road		1500	47.25
Young, Lillian M		1		5.00
Young, Vernie I		1		5.00
Zepiela, John		1		5.00

TAX RATE Per $1,000.00—$31.50

Veterans Liable to $3.00 Poll Tax

Bickford, Ardie				3.00
Bruce, Robert B				3.00
Clough, Roy L				3.00
Cote, Harry L				3.00
Crawford, Ernest				3.00
Cote, John E				3.00
Dion, Lorenzo H				3.00
Derogon, Louis				3.00
Demers, Jos				3.00
Gingras, Clifford E				3.00
Gingras, Hiram				3.00
Grey, Earl				3.00
Harris, Roby				3.00
Hinds, Clarence				3.00
Hinds, Ralph				3.00
Hinds, James C				3.00
Keefe, George				3.00
Kelley, Truman				3.00
Mills, Floyd				3.00
Minnon, Joseph				3.00
Mitchell, E B				3.00
Miclon, Raymond J				3.00
McGlone, Rodger J				3.00
Maud, Thomas				3.00
Lord, Winfield				3.00
Lalonde, Godfrey				3.00
Robinson, Herman				3.00
Ruell, Ernest				3.00
Vachon, Almon				3.00
White, James				3.00
Rogers, Leon				3.00

School Report

OFFICERS OF ASHLAND SCHOOL DISTRICT

1944-1945

		Term Expires
School Board	Leon M. Orton	1945
	Clifford E. Gingras, Chairman	1945
	Bert Martin	1946
	Lawson Glidden	1946
	Harry L. Cote	1947
	Lawrence Kelley	1947

Superintendent—Almon W. Bushnell

Treasurer—Lillian M. Young

Moderator—Thomas Pryor

Clerk—Gertrude Fifield

Auditors—Charles Swayne, Charles M. Calley

School Physician—Leon M. Orton, M. D.

School Nurse—Helen Fisher, R. N.

SCHOOL CALENDAR, 1944-1945

Schools Open	Schools Close
September 5, 1945	December 21, 1945
January 2, 1946	February 15, 1946
February 25, 1946	April 19, 1946
April 29, 1946	June 14, 1946

Holidays

October 12, 1945—Columbus Day.
November 12, 1945—Armistice Day.
November 29-30, 1945 *—Thanksgiving Day
May 30, 1946—Memorial Day.

* Thanksgiving vacation date is dependent upon Governor's proclamation.

ANNUAL REPORT OF DISTRICT TREASURER

Cash on hand July 1, 1943		$ 46.54
Received from Selectmen:		
Appropriations for current year	$27,888.00	
Dog tax	269.25	
Received from State treasurer:		
State aid	2,079.18	
Federal aid	1,030.45	
Received from all other sources		
Sale of property	53.64	
Tuitions	753.84	
Total amount (balance and receipts)		$32,120.90
Less school board orders paid		$30,693.40
Balance on hand June 30, 1944		$ 1,427.50

LILLIAN M. YOUNG,

District Treasurer.

FINANCIAL REPORT OF SCHOOL BOARD

For Fiscal Year Ending June 30, 1944

Receipts

Income from local taxation, voted by district		$27,888.00
From Sources Other Than Taxation		
State of N. H. federal aid	$ 3,109.63	
Dog licenses from selectmen	269.25	
Holderness school district, tuition	565.38	
Center Harbor school district, tuition	188.46	
Sale of property	53.64	
Total receipts from all sources		$32,074.36
Cash on hand July 1, 1943		46.54
Grand total		$32,120.90

Expenditures

Administration		
Superintendent's salary		
Frances R. Higgins, treasurer		$ 576.00
Truant officer and school census		
Mrs. Clarence Hinds	$ 5.00	
Edwin R. Robie	25.00	
		$ 30.00
Expenses of administration		
N. E. Tel. & Tel. Co.	74.59	
Frances R. Higgins, treasurer	72.00	
R. E. Lane	10.56	
Meredith Trust Co.	9.13	
Lillian Young	5.00	

Almon W. Bushnell	107.96	
Edson C. Eastman Co.	.93	
		$ 280.17

Instruction

Teachers' Salaries—High School

John P. McCarthy	$ 2,321.58	
Gloria Corriseau	1,020.42	
Anna Adams	120.10	
Hilda Ahearn	98.30	
Elizabeth Doe Marden	1,174.72	
Edward Haweeli	932.48	
Almon Carter	1,298.00	
Irene Leavitt	50.00	
Alice K. Simons	1,260.78	
Lillian Grossman	1,110.80	
Collector of Internal Revenue	1,022.10	
		$10,409.28

Teachers' Salaries—Elementary

Barbara Jones	$ 1,044.00	
Elizabeth Thompson	574.00	
Velma Erickson	1,146.00	
Irene Leavitt	120.00	
Ruth Joyce	1,094.24	
Helen Stucki	1,086.00	
Margaret Lynch	1,044.00	
Collector of Internal Revenue	777.30	
Rosalie Burrows	942.40	
Anna Sargent	1,037.60	
Anita Adams	363.90	
		$ 9,229.44

Text Books—High School

Silver, Burdett & Co.	$ 89.27	
L. W. Singer Co.	50.98	
Allyn & Bacon	8.29	
University of Nebraska	11.96	
Southwestern Publishing Co.	22.35	
Webster Publishing Co.	3.09	
Carl Fischer, Inc.	7.42	

Anna M. Adams	12.60	
American Tech. Soc.	2.09	
J. B. Lippincott Co.	2.80	
American Book Co.	40.78	
The Macmillan Co..	36.47	
World Book Co.	2.17	
Ginn & Co.	50.73	
Harcourt, Brace & Co.	11.64	
D. C. Heath & Co.	6.68	
Houghton Mifflin Co.	15.87	
Oxford Book Co.	25.22	
		$ 400.41

Text Books—Elementary

Frontier Press Co.	$ 11.93	
American Book Co.	21.47	
The Macmillan Co.	119.22	
Ginn & Co.	30.98	
Houghton Mifflin Co.	18.88	
Silver, Burdett & Co.	16.93	
Beckley Cardy Co.	13.74	
Webster Publishing Co.	30.84	
Albert Whitman & Co.	19.32	
		$ 283.31

Scholars' Supplies—High School

J. L. Hammett Co.	$ 2.00
The Record Print	12.50
Pioneer Office Appliance Co.	19.13
Holt & Bugbee Co.	37.63
Southwestern Publishing Co.	17.19
Carey's	22.69
Y. D. Pharmacy	1.25
Laconia Hardware Co.	2.58
Franklin Glue Co.	12.17
Ralph S. Pease, Inc.	3.81
W. B. Brown	23.02
Cote's Food Market	45.46
H. L. Cote	16.74
E. E. Babb & Co.	195.87
John S. Cheever Co.	38.56
Phillips Paper Co.	184.79

Boulia Gorrell Lumber Co.	77.25	
Carl Larson	5.60	
Webster Publishing Co.	7.71	
Brodhead-Garrett Co.	36.23	
M. F. Bragdon Paint Co.	5.23	
		$ 767.41

Scholars' Supplies—Elementary

Carey's	.93	
Edward E. Babb & Co.	206.74	
Phillips Paper Co.	135.70	
World Book Co.	30.70	
		$ 374.07

Flags and Appurtenances—Elementary

Edward E. Babb & Co.	9.00	
		$ 9.00

Other Expenses of Instruction

High School

Martin Diploma Co.	$ 59.50	
W. B. Brown	4.30	
School Supply Co.	1.07	
The Record Print	15.50	
John P. McCarthy	47.31	
News Map of the Week, Inc.	16.15	
State Board of Education	8.00	
M. N. Perkins Co.	22.00	
University of Nebraska	36.00	
Educator's Progress League	3.00	
Fred L. Tower Co.	5.00	
Edward E. Babb & Co.	4.84	
Americana Corporation	129.50	
Walter H. Baker Co.	9.00	
		$ 361.17

Other Expenses of Instruction

Elementary

Martin Murray Co.	25.20	
Edward E. Babb & Co.	10.71	
Meredith News	10.00	

Visual Education Service Co.	2.00	
American Library Association	2.00	
Grolier Society, Inc.	66.15	
		$ 116.06

Janitor Service—High School

Edwin R. Robie	511.12	
Haven Brown	27.50	
Richard Moulton	10.00	
Collector of Internal Revenue	50.60	
		$ 599.22

Janitor Service—Elementary

Edwin R. Robie	906.68	
Collector of Internal Revenue	61.60	
		$ 968.28

Fuel—High School

Alfred R. Jenness	86.00	
Ralph H. Smith Co.	36.00	
G. E. Kelsey	18.00	
D. E. Guyotte	80.00	
		$ 220.00

Fuel—Elementary

Alfred R. Jenness	272.50	
D. E. Guyotte	156.51	
		$ 429.01

Water, Light and Janitors' Supplies

High School

W. B. Brown	4.00	
John S. Cheever Co.	67.83	
Socony Vacuum Oil Co.	13.15	
Gifford Supply Co.	6.04	
Ashland Paper Co.	2.40	
West Disinfecting Co.	15.22	
C. B. Dolge Co.	10.00	
Atlas Products Co.	25.00	
M. F. Bragdon Paint Co.	4.00	
		$ 147.64

Water, Light and Janitors' Supplies

Elementary

John S. Cheever Co.	67.84	
Socony Vacuum Oil Co.	20.00	
Gifford Supply Co.	6.04	
Ashland Paper Mills	2.40	
C. B. Dolge Co.	40.54	
Atlas Products Co.	29.02	
M. F. Bragdon Co.	5.18	
		$ 171.02

Minor Repairs and Expenses

High School

W. B. Brown	50.00	
Ashland Highway Department	26.00	
Philip D. Spaulding	5.00	
E. M. Roby	1.50	
L. C. Smith & Corona Typewriters	10.75	
E. W. Sanborn	144.99	
F. R. Prescott	23.41	
T. C. Shepard	5.00	
Theron Shepard	25.00	
Fire Protection Co.	13.25	
Joseph W. Ladd	12.00	
Frank G. Estes	36.00	
Wayne Hughes	7.00	
Guy L. Leavitt	34.25	
C. W. Putney	30.83	
		$ 424.98

Minor Repairs and Expenses

Elementary

W. B. Brown	58.11
Sears Roebuck & Co.	.95
Highland St., Sanitary Association	2.00
Wayne Hughes	12.00
Guy L. Leavitt	8.94

Alcide St. Arnauld	14.63	
Warren Telechron Co.	1.60	
T. C. Shepard	361.16	
Fire Protection Co.	20.00	
Edward E. Babb & Co.	22.20	
Carey's	53.92	
Y. D. Pharmacy	2.65	
Edward Dow	2.00	
Richard Hughes	5.00	
		$ 565.16
Health Supervision—High School		
Ashland District Nursing Association	100.00	
Leon M. Orton, M. D.	50.00	
		$ 150.00
Health Supervision—Elementary		
Y. D. Pharmacy	7.60	
Ashland District Nursing Association	200.00	
Leon M. Orton, M. D.	80.00	
		$ 287.60
Transportation of Pupils		
Elementary		
George T. Cote		$ 1,760.00
Other Special Activities		
High School		
Jones Express	1.46	
Theodora Moulton	34.00	
George T. Cote	9.60	
		$ 45.06
Other Special Activities		
Elementary		
Jones Express	1.55	
Frontier Press Co.	24.56	
		$ 26.11

Fixed Charges

Tax for state wide supervision		
State treasurer		$ 710.00
Insurance and other fixed charges		
Gammons Insurance Agency		$ 371.20

Outlay for Construction and Equipment

New Equipment		
Edward E. Babb & Co.	$ 45.00	
H. H. Snow	75.00	
Susan E. Clark	600.00	
Harry L. Cote	6.00	
Joseph Prevost	2.50	
John P. McCarthy	228.30	
		$ 956.80

Debt, Interest and Other Charges

Payments of bills from previous year	
Edwin R. Robie	$ 25.00
Total payments	$30,693.40
Cash on hand at end of year, June 30, 1944	$ 1,427.50
Grand total	$32,120.90

Respectfully submitted,

ASHLAND SCHOOL BOARD,

By Clifford E. Gingras, Secretary.

AUDITORS' CERTIFICATE

This is to certify that we have examined the books and other financial records of the School Board and District Treasurer for the fiscal year ending June 30, 1944, and find them correctly cast and properly vouched.

C. N. SWAYNE,

C. M. CALLEY,

Auditors.

SCHOOL BOARD'S BUDGET FOR 1945-1946

Salaries of district officers	$ 50.00
Superintendent's salary	576.00
Truant officers and school census	30.00
Other expenses of administration	282.00
Teachers' salaries	24,535.00
Text books	624.00
Scholars' supplies	997.00
Flags and appurtenances	10.00
Other expenses of instruction	190.00
Light, janitor's supplies	148.00
Fuel	1,045.00
Janitor service	1,500.00
Minor repairs and expenses	695.00
Medical inspection and nurse	364.00
Transportation of pupils	1,760.00
Other special activities	180.00
Per capita tax	602.00
Insurance	372.00
New equipment	400.00
Total estimated payments	$34,360.00

Estimated Income (Other Than by Taxation)

Dog tax	$ 200.00	
Federal aid	547.00	
State aid	615.00	
Tuition	2,033.00	
Balance, June 30, 1945 (estimate)	420.00	
		$ 3,815.00
Amount to be raised by taxation		$30,545.00

TABLE OF ATTENDANCE STATISTICS

School Year Ending June 30, 1944

School and Teacher	No. Half Days School in Session	Total Enrollment	No. Pupils (Average Membership)	Percent of Attendance	Number Tardinesses Per Pupil	Number Not Absent or Tardy
Senior High School	353	112	101.3	95.0	2.6	7
Junior High School						
Grade 8	353	25	22.6	94.9	1.3	1
Grade 7	353	26	23.0	95.9	2.7	2
John P. McCarthy Alice K. Simons Lillian Grossman Elizabeth Marden Gloria Corriveau Almon Carter Edward Haweeli Barbara Jones Elizabeth Thompson						
Grade 6						
Ruth S. Joyce	354	29	27.2	97.3	0.3	6
Grade 5						
Helen D. Stucki	354	32	28.7	95.1	0.2	3
Grade 4						
Velma C. Erickson	354	22	19.3	96.6	0.3	2

Grade 3						
Margaret T. Lynch	354	20	19.0	94.6	1.6	2
Grade 2						
Rosealie Burrows	354	29	23.8	96.3	0.7	2
Grade 1						
Anna A. Sargent	354	28	25.8	92.7	0.6	1
All Ashland schools	354	323	290.69	95.19	1.5	26

Number of Tuition Pupils

District of Residence	High School	Elementary
Bridgewater	4	
Center Harbor	1	
Holderness	7	
New Hampton	11	1
Total	23	1

TEACHING STAFF AND SCHOOL ENROLLMENT

Fall Term, 1944

High School	Enrollment
Grade 12	24
Grade 11	28
Grade 10	33
Grade 9	27
Grade 8	21
Grade 7	30

Teachers

John P. McCarthy
Alice K. Simons (resigned)
Marguerite O'Neil
Lillian Grossman
Barbara Jones
Almon Carter (resigned)
George F. Tewksury
Mildred Stephens
Mildred Colby
Joseph P. Nolan

Elementary	
Grade 6—Ruth S. Joyce	31
Grade 5—Helen D. Stucki	18
Grade 4—Velma C. Erickson	19
Grade 3—Margaret T. Lynch	29
Grade 2—Rosealie Q. Burrows	24
Grade 1—Anna Sargent	29

Music Supervisor

Carolyn Gove

REPORT OF SUPERINTENDENT OF SCHOOLS

In days like these, it is necessary for education, like industry and other phases of civilization, to do more than mark time or just keep going at a traditional rate. We must work fast, or be accused of providing opportunities that are "too little and too late". The great difficulty lies in perceiving the proper direction in which to move, and in avoiding steps which represent wasted motion or costly mistakes.

Better health of school children is one aim of unquestioned worth. Our school lunch program, providing nutritious noon meals at low cost, is proving its value in better attendance and more effective learning. By taking advantage of Federal funds, the cost to pupils and community is kept at a minimum. The emphasis on physical education, which is now a required part of the high school curriculum, is another valuable feature of our present program. This work should also be emphasized in the elementary grades.

Our course in mechanic arts, which consists almost entirely of woodworking, is handicapped by lack of space. In order to provide a suitable place for this type of instruction, the school board has made a tentative agreement to purchase from Walter Brown for $1,700.00, a building quite near the school which seems to be well adapted to this purpose. This transaction, if approved by vote of the district, will make possible the installation and use of metal working machinery, which is already being made available for schools as surplus equipment not needed for the war effort.

Along with our plans for an improved curriculum, better accommodations, and modern equipment, we must bear in mind that much of the time we must carry on "business as usual" in our classrooms. The strain and worry of war, which affects almost every family, should have some antidote as far as our children are concerned; and they should be entitled to nor-

mal play, normal growth, and a fundamentally sound background of character and knowledge.

This means, first, that the schools must provide opportunity for children to serve and to develop responsibility. Many such activities are carried on today. A "Bundle Day" last October provided, from the six districts of this supervisory union, nearly a ton of used clothing for needy children here and abroad. The milkweed pod collection, providing floss intended for sailors' life jackets, netted over $90.00 worth at 20 cents a bag, all schools in the union doing their share. Many pupils from time to time write letters to service men, buy war stamps and bonds, and do their share in many other ways.

In the second place, the schools must keep up the standards of basic education. Soldiers need to read and write accurately or they will misinterpret orders. The multiplication table is more necessary than ever, as mathematics is the basis of so many military calculations. In this real sense, "business as usual", meaning stress on the old-fashioned fundamentals, is vitally important.

As a third point, the school and home together should strive to keep the emotional stress of war from spoiling the childhood of our boys and girls. The children cannot help being conscious of the presence of anxiety in their home or on the part of the teacher. But laughter, play, rest, and freedom from fear are as necessary for normal growth as are study, work, and responsibility.

Finally, it has been said that the foreign policy of a nation is made in the nursery. A child who is taught, at the age of four, not to pick on a younger or weaker playmate, is less apt to favor imperialistic domination by his government when he is forty. Just as we are learning now to wage war, we must learn—beginning now—to wage peace. Our children as well as adults need to be interested in and informed about

world affairs. Only by intelligent effort shall war be eliminated from the earth, the sea, and the air.

Respectfully submitted,

ALMON W. BUSHNELL,

Superintendent of Schools.

HEADMASTER'S REPORT

During the present school year there have been a number of changes in the high school teaching staff. The new members are Miss Mildred Stephens, commercial subjects; Miss Mildred Colby, home economics; Miss Marguerite O'Neil, English and history; Joseph Nolan, physical education, mathematics, and history; George Tewksbury, shop; Miss Carolyn Gove, music.

Mrs. Alice K. Simons, who has taught in the Ashland High School for twenty-five years resigned from the faculty in December. Mrs. Simons has been untiring and unselfish in working for the interests of the students, both in the classroom and in extra-curricular activities. Her strength of character, her many thoughtful acts of kindness, her patience and understanding, and her fine example of wholesome living have left an indelible imprint on those who have studied under her direction, and her fine influence has been enshrined in their hearts to be a living monument of her integrity and her sincerity.

World Problems, a course that deals with modern political, economic and social problems, has been made available to seniors this year. Human Behavior, a course in basic psychology, is a new course that may be elected by juniors or seniors. Theoretical economics has been replaced by a practical course with emphasis on the application of economic theory to concrete cases.

The popularity and value of the shop course has focused attention on its needs. In the last half of the school year, the work in this department will be enhanced by the addition of shop mathematics and blue print reading. A study of the needs of the shop has resulted in the laying out of a program for its expansion. The plan provides for the gradual introduction of machine shop practice, automobile mechanics, electric welding, and sheet metal work.

To the members of the school board, the superintendent of schools and all others who, through their interest and cooperation, have assisted and encouraged me in my work, I am deeply grateful.

Respectfully submitted,

JOHN P. McCARTHY,

Headmaster.

ROLL OF PERFECT ATTENDANCE

School Year 1943-1944

Velma Baker
Shirley Brock
Nancy Brown
Shirley Brown
John Cote
Priscilla Cote
Theresa Cote
Sherburne Dame
Albert Dow, Jr.
Delbert Dow
Harriett Dow
John Durgin
Bernard Heath
Shirley Heath
Raymond Knowlton
Stanley Lamond
Ann Leavitt
Donald Marsh
Shirley Marsh
Dolores Micklon
Andre Paquette
Ernest Paquette
Dana Pearson
Dorothy Rogers
Beverly Smith
Jean Smith

1944 GRADUATING CLASS

* Barbara Ann Baker
Walter Herbert Brown, Jr.
Lorraine Rita Brunt
Virginia May Calley
Evelyn Mae Cass
George Byron Copp
Theresa Alberta Cote
*Ruth Carlene Crowley
William Scott Dunn
*Jane Marie Gingras
Barbara Mae Hartwell
*Guy Frederick Lamond
*Alma May Morse
Frederick Alpheus Noyes
Helene Therese Paquette
*Laura Louella Richards
*Katherine Rita Rogers
*Inez Maude Sargent
*Robert Howard Small
Laetitia Jane Young

* Honor Roll